

COMPANY REGISTRATION NUMBER: 06478568
CHARITY REGISTRATION NUMBER: 1128776
SCOTTISH CHARITY REGISTRATION NUMBER: SC048882

Maternity Action
Company Limited by Guarantee
Audited Financial Statements
31 January 2021

Jackson & Jackson
A trading name of Jackson Nicholas Assie Limited
Chartered Certified Accountants & Statutory Auditors
Suite 7, Meridian House
62 Station Road, Chingford
London E4 7BA

Maternity Action
Company Limited by Guarantee
Financial Statements
Year ended 31 January 2021

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	11
Statement of financial activities (including income and expenditure account)	15
Statement of financial position	16
Statement of cash flows	17
Notes to the financial statements	18

Maternity Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 January 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 January 2021.

Reference and administrative details

Registered charity name	Maternity Action
Charity registration number	1128776
Company registration number	06478568
Scottish Charity Registration number	SC048882
Principal office and registered office	3-4 Wells Terrace London N4 3JU

The trustees

Alison Macfarlane	
Judith Cook	
Susan Bewley	
Sarah LaPham	(Retired 15 March 2020)
Briony Horvath	(Retired 22 October 2020)
Claire Gilbert	(Retired 25 March 2020)
Heather Wakefield	
Kelly Faulkner	(Appointed 13 October 2020)
Chloe Timms	(Appointed 19 October 2020)
Alice Webb	
Emma Game	(Appointed 19 October 2020)

Senior Management Team	Rosalind Bragg - Director
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Auditor	Jackson Nicholas Assie Limited Chartered Certified Accountants & statutory auditor Suite 7, Meridian House 62 Station Road Chingford London E4 7BA
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Bankers	Unity Trust Bank Nine Brindley Place Birmingham B1 2BH
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Maternity Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2021

Structure, governance and management

Maternity Action is a company limited by guarantee (number 6478568) and a registered charity (number 1128776) with the Charity Commission.

The Board of Trustees met four times during the year. The day to day management of the organisation is delegated to the Director, Ros Bragg. The Treasurer reviews the budget and financial reports on a regular basis and these are reported to the board at quarterly meetings.

Our online information, telephone and email advice and casework services for women are delivered exclusively by trained staff who are barristers, solicitors and advice workers. We work with the Employment Lawyers Association and pro bono lawyers to deliver our online Mumsnet clinics. We have volunteers who support our campaigns and policy work and who provide expert advice on management issues.

Trustees Recruitment and Induction

New trustees are appointed from time to time by the existing trustees. An annual assessment of skills gaps relating to the aims and objectives of the charity is completed by the trustees and new members identified. New trustees receive an induction pack comprising governing documents, legal and financial responsibilities, detailed financial information, programme and staffing of the charity, and specific briefing relating to that trustee's role on the Board.

Risk Management

The trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks. The charity has established and maintains a detailed risk register including, but not limited to: governance, operations, finances, compliance with law and the external financial climate. This is reviewed at least annually by the trustees. In addition to this, the charity maintains and regularly reviews a wide range of organisational policies and procedures that address mitigating risk. Risk is a standing item at quarterly board meetings.

Objectives and activities

The Memorandum and Articles of Association of Maternity Action state the objects of the organisation to be restricted to:

1. The protection and promotion of the good physical and mental health of pregnant women, new parents and young children by
 - (a) promoting and carrying out research for the public benefit and publishing or otherwise disseminating the useful results of such research
 - (b) increasing awareness and understanding of the needs of pregnant women, new parents and young children amongst health professionals, service providers and the public, in particular by the provision of guidance and training materials
2. The promotion of equality for the public benefit by providing information, advocacy and support services in particular in relation to the entitlements of pregnant women and new parents

Maternity Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2021

Vision and mission & Strategic Report

In accordance with these objectives, the agreed vision, mission and values for the organisation are as follows:

Vision:

A society which fully respects the rights of all pregnant women and new parents to employment, social security and health care.

Mission:

- To empower pregnant women and new parents with information, advice and casework to assert their rights;
- To build the capacity of frontline charities, health professionals, unions and employers to better support pregnant women and new parents;
- To undertake research and policy analysis; and
- To influence law and policy with the aim of reducing poverty, improving health, promoting gender equality and advancing the human rights of pregnant women and new parents.

Values:

- We promote women's rights
- We value the work that women do.
- We support all women, particularly those who are marginalised
- We want women's voices to be heard.
- We consistently deliver high quality work which is based on sound evidence.
- We are inclusive and collaborative.

Strategic Plan 2020-2022

Our strategic priorities, as set out in our Strategic Plan 2020-22 are to:

1. Increase access to our advice and information services
2. Increase our support for voluntary organisations, midwives, unions and others to better meet the needs of pregnant women and new mothers
3. Increase the profile and effectiveness of our campaigning
4. Build a sustainable infrastructure to deliver our mission

Public benefit

We have referred to the advice contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and planning our future activities.

Our Objects (set out above) are carried out for the public benefit as follows:

- Our services are available to all pregnant women and new parents in the UK.
- Through our advice and information services, pregnant women and new parents will benefit from increased knowledge of their rights, increased skills to exercise their rights and the confidence to take action. Our services focus on employment rights, maternity pay and benefits, breastfeeding rights, and housing, income and access to healthcare for migrant, refugee and asylum seeking women.

Maternity Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2021

- Through our research, policy and campaigning, we aim to influence law and policy to better meet the needs of pregnant women and new parents. We undertake research to demonstrate the needs of specific groups of pregnant women and new mothers, including women experiencing pregnancy and maternity discrimination, women affected by charging for NHS maternity care and low income women from diverse ethnic backgrounds. Our research is widely distributed to decision makers and we regularly meet with policymakers from statutory and voluntary sector organisations.

Achievements and performance

Impact of the Covid pandemic

Maternity Action's advice services faced unprecedented demand in the pandemic. Maternity Action moved swiftly to establish online FAQs on key questions, to deliver training to voluntary sector and union advisers on maternity and parental rights in the pandemic and to increase advice service capacity. Maternity Action engaged in policy and campaigning to secure changes to the Coronavirus Job Retention Scheme, Self-Employment Income Support Scheme and other guidance to better support pregnant women and new mothers. As Maternity Action has a longstanding commitment to flexible working, the organisation had a smooth transition to remote working.

Advice services

Maternity Action delivers advice on employment rights, maternity pay, maternity benefits and breastfeeding rights through the **Maternity Rights Advice Service**. The UK-wide service provides telephone advice on legal rights and provides coaching to support women and their partners to take action to exercise their rights. The London regional service provides a similar service to those who live or work in London. Email advice is provided through our new pro bono email advice service.

In 2020, the national and regional service answered 2,350 calls which is a 15% increase on the previous year. The services remain significantly over subscribed. The national service was able to answer one in eight callers to the service during opening hours. Maternity Action is seeking funding to expand this service to meet the high levels of need.

A survey of callers to the services in 2020 found a high level of satisfaction with the service (100% would recommend the service to family and friends). It has a high impact, with 98% of callers reporting taking action after their advice call with 63% positive impacts on employment and income within four weeks of the call. Callers report keeping their job, being placed on furlough or receiving more furlough pay, receiving maternity pay and benefits, resolving health and safety problems, and negotiating a better redundancy process. Callers are predominantly low income earners, with 77% below average earnings, and 24% are Black, Asian and minority ethnic. This service is accredited under the Helplines Partnership.

Patricia's employer refused to furlough her when she was pregnant and told her to go on Statutory Sick Pay. After speaking to Maternity Action, she emailed her employer with the bullet points on her rights and links to the Maternity Action information sheets. "They agreed to put me on furlough and I am now £500 better off a month. This made a massive difference."

In 2020, Maternity Action established a **pro bono email advice service** to increase the capacity of the advice service. Maternity Action commenced building partnerships with four city law firms and recruiting and training volunteer lawyers.

Maternity Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2021

Maternity Action delivers a quarterly **online, pro bono legal clinic** on maternity rights and benefits through the parenting website Mumsnet. Maternity Action coordinates the clinic with legal advice provided by volunteer lawyers who are recruited through the Employment Lawyers Association. The clinic answered 60 queries in 2020.

"I have solid grounds for my grievance case now which I didn't have previously. Even though I know I had a strong case I've been really struggling to find the information needed. The advice had been exceptionally helpful and I'm very grateful for it."
Feedback from a Mumsnet clinic user

Maternity Action established an **employment and social security casework and peer support service** for women who require additional support to resolve workplace disputes. The service is delivered in partnership with the charity, YESS, and has confirmed three years of funding from the National Community Lottery. In 2020, the service supported 160 women and trained 19 peer supporters to provide emotional support to women pursuing legal action.

Of the women receiving casework support, over half were experiencing maternity discrimination, a third were facing redundancy, and a quarter were dealing with situations that were caused or exacerbated by the pandemic. One in five were seeking help with health and safety concerns and a similar proportion were struggling to access Statutory Maternity Pay. By the end of 2020, 105 cases had been resolved bringing in £425,000 in settlements and outstanding pay.

"Well, I got the money that was owed to me and I have managed to remain employed. The lawyer was brilliant. She totally kept me in the loop, and she took on pursuing the issue just at the right time, as I was about to give birth. After negotiation with MA lawyer, I got the full amount owed to me. The process took a total of about two weeks from the point when the lawyer got involved." Feedback from a casework client

Maternity Action delivers advice to women affected by NHS charging through the **Maternity Care Access Advice Service**. This service was established in 2016 and provides telephone and email advice to women who have been refused NHS maternity care because of charging or are facing difficulties obtaining a maternity care appointment, and women who have been charged for their care or are worried that they may be charged. Maternity charging is an aspect of the Government's 'hostile environment' policies and charges for standard maternity care start at £7,000.

In 2019, this service responded to 380 requests for advice, which is 11% more than the previous year. Women sought advice on accessing hospital care and GP services, if they were liable for charges for maternity care, the likely cost of care and help to negotiate a repayment plan. The service is effective in reaching women who are socially and economically vulnerable, with 78% of callers reporting annual incomes of less than £10,000. This included women who are destitute or in receipt of local authority support. 85% of service users are Black, Asian and minority ethnic. Intensive casework support was provided to 57 clients in 2020. Of these women, 43% disclosed that they were survivors of violence: 17% disclosed domestic violence, 7% disclosed sexual violence, 8% had disclosed FGM and 6% disclosed an experience of trafficking.

The increasing demand for the service is a result of our training and outreach programme which is enabling us to reach an increasing number of vulnerable women. Maternity Action is seeking funding to expand the service to more effectively meet this need.

Maternity Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2021

"The advisor I spoke to made me feel a lot better. I had been really stressed during my second and third trimester. They explained lots of things to me and I was more aware of what I was entitled too. I was relieved [after speaking with MA] as I had been really fearful before. I knew more of what my rights were, and what care I should get."

Feedback from a client

Maternity Action delivers 'second tier' advice to voluntary sector workers, midwives and health workers on rights to housing, income and healthcare for migrant, refugee and asylum seeking women who are pregnant or new mothers. In 2020, we suspended the **Migrant Women's Rights Service** for six months due to the pandemic then developed a new model to support remote service delivery.

Maternity Action was commissioned by the Immigration Law Practitioners Association (ILPA) to provide training on NHS charging for advisers and lawyers.

Maternity Action convenes the **Legal Working Group** which is an expert group of lawyers working on maternity and parental rights

Information services

In response to the unprecedented demands emerging from the Covid pandemic, we swiftly prepared an FAQs page to answer some of callers' most pressing questions: health and safety adjustments at work; benefits to help pay rent and other bills; maternity pay and benefits for self-employed women; Statutory Maternity Pay and Maternity Allowance; maternity leave and return to work; furlough; redundancy and insolvency during the pandemic; and model letters to raise health and safety issues with an employer or agency. These COVID FAQs were then translated into 6 other languages (Polish, Romanian, Tagalog, Spanish, Portuguese and Greek) to ensure they were accessible to as many groups as possible. The FAQs were viewed over 853,000 times in 2020 and were recommended in the Royal College of Obstetricians and Gynaecologists' guidance for parents.

Maternity Action has over 50 other information sheets on maternity rights at work, maternity benefits, breastfeeding rights, and the entitlements of migrant, asylum seeker and refugee women to housing, income and healthcare. The information sheets are prepared by in-house barristers, solicitors and advice workers and are kept scrupulously up to date.

In 2020, our employment and social security information sheets were viewed over 1.4 million times. The most viewed information sheets were: Redundancy during pregnancy and maternity leave (191,000), Maternity pay questions (142,000), Money for parents and babies (110,000). The information sheets for migrant, asylum seeker and refugee women were viewed over 130,000 times.

Policy and Campaigning

Maternity Action has an active programme of research, policy and campaigning which focuses on pregnancy and maternity discrimination in the workplace, 'hostile environment' policies including charging for NHS maternity care, and health inequalities. During 2020, our work was primarily driven by our response to the pandemic, particularly in the areas of employment, maternity pay and benefits.

Pregnant women were declared to be a 'vulnerable group' in the pandemic (*Health Protection (Coronavirus, Restrictions) (England) Regulations 2020*) however the Coronavirus Job Retention Scheme and Self-Employed Income Support Schemes did not consider the specific circumstances of pregnant women and new mothers and no guidance was issued to employers on managing pregnant workers. As a result, women were wrongly placed on unpaid leave or badly paid sick leave instead of being offered safe working conditions or fully paid maternity suspension, as required by law. Many women were not offered furlough or were paid at a proportion of their maternity pay, rather than their regular wages.

Maternity Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2021

Maternity Action was in regular correspondence with the Government seeking changes to guidance and regulations. We wrote a total of 26 letters to Ministers and resourced a number of Parliamentary Questions. Maternity Action successfully influenced the Government to amend the guidance to give parents returning from leave access to the furlough scheme, for calculations to be based on normal income rather than maternity pay and to release guidance on health and safety for pregnant workers in the pandemic. Maternity Action made submissions to inquiries by the Business Energy and Industrial Strategy Select Committee, the Women and Equalities Select Committee, Petitions Committee and the Joint Committee on Human Rights. Maternity Action was invited to give oral evidence to the Women and Equalities Select Committee.

Maternity Action continued campaigning to end **pregnancy and maternity discrimination** in the workplace. Maternity Action released a report, *Insecure Labour*, on the experiences of pregnant women and new mothers in insecure work, including short term and zero hours contracts. The report was based on interviews with 10 women and a detailed review of gaps in legal protections. We advocated for reforms to the failed policy of Shared Parental Leave which has a very low take-up of 3% of eligible parents. Maternity Action developed a new model of maternity and parental leave which is simple, preserves mothers' rights while enhancing fathers' rights, and is based on individual rights, addressing many of the deficits in the current model. Maternity Action continued to pursue stronger redundancy protections for pregnant women and new mothers, following a Government commitment made in 2018. Maternity Action advocated for Maternity Allowance to be treated in the same way as Statutory Maternity Pay in Universal Credit calculations, avoiding the loss of up to £5,000 to low income mothers and affecting entitlements to Sure Start Maternity Grant, Best Start Grants and other 'passported' benefits. Our Early Day Motion on this issue was supported by 119 MPs from eight political parties. Maternity Action was invited to speak at the TUC National Women's Conference and twice invited to speak to their Equalities Officers network.

Maternity Action convenes the Alliance for Maternity Rights, which is a campaigning group made up of unions, parenting groups and advice agencies.

Maternity Action supported wider voluntary sector campaigning against **'hostile environment'** policies during the pandemic. Maternity Action delivered a virtual 'Pregnant and Destitute' seminar on the hostile environment policies affecting pregnant women and new mothers. We continued to campaign against charging for NHS maternity care. Our Early Day Motion on NHS charging was supported by 101 MPs from seven political parties.

Maternity Action convenes the Maternity Entitlement Group, which is a campaigning group made up of migrant and asylum groups, unions, health professionals, academics and local organisations.

Maternity Action undertakes research and policy work to reduce **health inequalities**. Maternity Action is one of 21 members of the VCSE Health and Wellbeing Alliance, which is a partnership between the voluntary sector and the Department of Health, Public Health England and NHS England. Maternity Action continued work on a project to promote Health Justice Partnerships, which are the integration of social welfare legal advice into health and social care services. This service model helps maternity services to address the social determinants of health.

Maternity Action
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 January 2021

Strategic litigation

Maternity Action undertakes strategic litigation to support our campaigning objectives. In 2020, Maternity Action pursued a judicial review of the scheme of charging for NHS care. This was a substantial undertaking with three witness statements from Maternity Action drawing on our research work and witness statements from another ten organisations and researchers. The challenge was not successful however it prompted the Government to commence an internal review of aspects of charging policy. Maternity Action also supported the Child Poverty Action Group in a judicial review of the unfair treatment of Maternity Allowance in Universal Credit regulations.

Maternity Action continues to undertake strategic casework which has resulted in changes to Department of Work and Pensions guidance and to the interpretation of HMRC guidance.

Governance

Maternity Action completed a Governance Review in 2020 and will implement the recommendations. Finance and HR Committees were established in 2020. Maternity Action commenced work on a review of the way in which the experiences of minority ethnic women inform the work we do and how we do that work.

Plans for future years

Maternity Action plans to continue to deliver advice and information services, policy and campaigning and strategic litigation.

Financial review

Principal funding sources

In this period, Maternity Action has had two major sources of income:

- Grants and donations from a broad range of sources including major grant givers such as Trust for London, Esmée Fairbairn, Joseph Rowntree Charitable Trust, Legal Education Foundation and the Department of Health and Social Care. We also received donations from individuals and corporate partners.
- Income generating activities include training courses and review or preparation of information resources.

Overall, it has been a successful year for Maternity Action. The total surplus during the year was £332,112 (2020: deficit of £36,372) of which £178,889 (2020: Deficit £32,137) were unrestricted. The charity's total reserves stood at £553,187 (2020: 221,075) at the end of the financial year which is an increase of £332,112 from the prior year, the amount of reserves related to unrestricted funds increased from £141,569 in 2020 to £320,458 in 2021.

Maternity Action
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 January 2021

Reserves policy

Maternity Action maintains reserves to meet unexpected spending requirements. Maternity Action is funded by a mix of grants, donations and self-generated funds which fluctuate year to year, making it difficult to accurately project future income. The bulk of Maternity Action's expenditure is on staffing so costs cannot be swiftly reduced if income is lower than expected.

Maternity Action aims to have unrestricted reserves equal to six months operating expenses. Maternity Action reviews reserves bi-annually during preparation of the budget and the mid-year budget review and takes appropriate action to address any shortfall or surplus.

The increase in unrestricted reserves in this period reflects the timing of some grants, which will be spent in the following financial year, and efforts to increase reserves in line with our reserves policy.

Investment policy

Aside from reserves, Maternity Action's funds are spent in the short term so there are currently no funds for long term investment.

Restricted income

As required under the SORP, two multi-year grants have been accrued as income in 2021. This has substantially increased both income for this year and the balance of restricted funds. These funds will be spent in the next two financial years in line with restrictions.

Volunteers

We are grateful to our volunteers for their contribution to our support services.

Events after the end of the reporting period

Particulars of events after the reporting date are detailed in note 26 to the financial statements.

Maternity Action

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2021

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 27 October 2021 and signed on behalf of the board of trustees by:



Heather Wakefield

Chair

28 October 2021



Chloe Timms

Treasurer

28 October 2021

Maternity Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Maternity Action

Year ended 31 January 2021

Opinion

We have audited the financial statements of Maternity Action (the 'charity') for the year ended 31 January 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 January 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

In common with many other charities of our size and nature we use our auditors to assist with the preparation of the financial statements.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Maternity Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Maternity Action *(continued)*

Year ended 31 January 2021

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' report has been prepared in accordance with applicable legal requirements.
- in the previous accounting period the directors of the company were not required to have the financial statements to be audited and hence the opening balances and comparatives have been unaudited.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Maternity Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Maternity Action *(continued)*

Year ended 31 January 2021

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Maternity Action

Company Limited by Guarantee

Independent Auditor's Report to the Members of Maternity Action *(continued)*

Year ended 31 January 2021

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

John Assie FCCA (Senior Statutory Auditor)
for and on behalf of
Jackson Nicholas Assie Limited
Chartered Certified Accountants and Statutory Auditors
Suite 7, Meridian House
62 Station Road
Chingford
London E4 7BA



Date 28 October 2021

Maternity Action
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 January 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	306,769	–	306,769	117,344
Charitable activities	6	15,077	600,583	615,660	298,831
Total income		<u>321,846</u>	<u>600,583</u>	<u>922,429</u>	<u>416,175</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	305	–	305	216
Expenditure on charitable activities	8,9	140,778	449,234	590,012	452,331
Total expenditure		<u>141,083</u>	<u>449,234</u>	<u>590,317</u>	<u>452,547</u>
Net income/(expenditure)		<u>180,763</u>	<u>151,349</u>	<u>332,112</u>	<u>(36,372)</u>
Transfers between funds		(1,874)	1,874	–	–
Net movement in funds		<u>178,889</u>	<u>153,223</u>	<u>332,112</u>	<u>(36,372)</u>
Reconciliation of funds					
Total funds brought forward		141,569	79,506	221,075	257,447
Total funds carried forward		<u>320,458</u>	<u>232,729</u>	<u>553,187</u>	<u>221,075</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.


The notes on pages 18 to 30 form part of these financial statements.

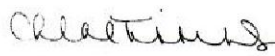
Maternity Action
Company Limited by Guarantee
Statement of Financial Position
31 January 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	18	12,281	—
Current assets			
Debtors	19	196,331	45,042
Cash at bank and in hand		<u>369,471</u>	<u>194,897</u>
		565,802	239,939
Creditors: amounts falling due within one year	20	<u>(24,896)</u>	<u>(18,864)</u>
Net current assets		540,906	221,075
Total assets less current liabilities		553,187	221,075
Net assets		<u>553,187</u>	<u>221,075</u>
Funds of the charity			
Restricted funds		232,729	79,506
Unrestricted funds		<u>320,458</u>	<u>141,569</u>
Total charity funds	22	<u>553,187</u>	<u>221,075</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 27 October 2021, and are signed on behalf of the board by:


Heather Wakefield
Trustee
28 October 2021


Chloe Timms
Trustee
28 October 2021

Company Registration Number: 06478568

The notes on pages 18 to 30 form part of these financial statements.

Maternity Action
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 January 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure)	332,112	(36,372)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,094	—
Accrued income	(145,631)	(41,275)
<i>Changes in:</i>		
Trade and other debtors	(1,187)	23,155
Trade and other creditors	1,561	(5,709)
Net cash flow from/(used in) operating activities	<u>190,949</u>	<u>(60,201)</u>
Cash flows from investing activities		
Purchase of tangible assets	(16,375)	—
Net increase/(decrease) in cash and cash equivalents	174,574	(60,201)
Cash and cash equivalents at beginning of year	194,897	255,098
Cash and cash equivalents at end of year	<u>369,471</u>	<u>194,897</u>

Maternity Action

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 January 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3-4 Wells Terrace, N4 3JU, London.

2. Statement of compliance

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The trustees have considered the impact of COVID-19 on the charities activities and have concluded there is no long-term impact on the Organisation. As a result, it is considered that the going concern status remains intact.

There are no other material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No judgements (apart from those involving estimations) has been made by the management in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Maternity Action
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 January 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Fixed Assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

Maternity Action
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 January 2021

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment, Fixture & Fittings	-	Straight line over 4 year
Computer Equipment	-	Straight line over 4 year

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Maternity Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2021

4. Limited by guarantee

Maternity Action is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations under £5000	19,194	19,194	14,844	14,844
Grants				
Esmee Fairbairn Foundation	85,000	85,000	50,000	50,000
The Joseph Rowntree Charitable Trust	171,375	171,375	37,500	37,500
Unison	—	—	10,000	10,000
University and College Union	5,000	5,000	5,000	5,000
City Bridge	11,200	11,200	—	—
AB Charity	15,000	15,000	—	—
	<u>306,769</u>	<u>306,769</u>	<u>117,344</u>	<u>117,344</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
National Lottery Community Fund	—	105,397	105,397
Trust for London	—	100,000	100,000
City Bridge	—	46,000	46,000
London Community Fund	—	75,628	75,628
Access to Justice	—	60,000	60,000
Department of Health and Social Care	—	55,987	55,987
Legal Education Foundation	—	40,703	40,703
The Baring Foundation	—	—	—
Commissioned work	—	—	—
Barrow Cadbury	—	34,000	34,000
A B Charity	—	—	—
Henry Smith Charity	—	37,500	37,500
Furlough Grants	—	21,785	21,785
Smallwood Trust	—	20,000	20,000
NHS England	10,950	—	10,950
Evan Cornish	—	3,000	3,000
Sundry Income	3,127	—	3,127
Affiliations	1,000	—	1,000
London Legal Support Trust	—	583	583
	<u>15,077</u>	<u>600,583</u>	<u>615,660</u>

Maternity Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2021

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Legal Education Foundation	–	22,723	22,723
Department of Health and Social Care	–	74,013	74,013
Trust for London	–	54,760	54,760
City Bridge Trust	–	44,800	44,800
Henry Smith Charity	–	37,500	37,500
The Baring Foundation	–	18,600	18,600
Strategic Legal Fund (SLF)	–	13,087	13,087
A B Charity	–	10,000	10,000
Commissioned work	7,650	–	7,650
Equality and Human Rights Commission (EHRC)	–	5,370	5,370
London Legal Support Trust	–	2,040	2,040
Affiliations and other fees	360	–	360
Barrow Cadbury	–	–	–
Sundry Income	7,928	–	7,928
	<u>15,938</u>	<u>282,893</u>	<u>298,831</u>

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising costs	<u>305</u>	<u>305</u>	<u>216</u>	<u>216</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Support of pregnant women	136,878	448,118	584,996
Support costs	3,900	1,116	5,016
	<u>140,778</u>	<u>449,234</u>	<u>590,012</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Support of pregnant women	164,612	284,258	448,870
Support costs	591	2,870	3,461
	<u>165,203</u>	<u>287,128</u>	<u>452,331</u>

There is no separate analysis of significant activities, as there are no discernible delineations in the activities, and they are therefore most meaningfully construed as one activity.

Maternity Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2021

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2021 £	Total fund 2020 £
Support of pregnant women	541,846	43,150	–	584,996	448,870
Governance costs	–	–	5,016	5,016	3,461
	<u>541,846</u>	<u>43,150</u>	<u>5,016</u>	<u>590,012</u>	<u>452,331</u>

10. Analysis of support costs

	Board Meetings Costs £	Audit Fee £	Accountancy Fees £	Professional Fees £	Total 2021 £	Total 2020 £
Governance costs	<u>474</u>	<u>2,054</u>	<u>2,068</u>	<u>420</u>	<u>5,016</u>	<u>3,461</u>

11. Analysis of grants

	2021 £	2020 £
Grants to institutions		
Grants to institutions - Yess Law	<u>43,150</u>	–
Total grants	<u>43,150</u>	–

12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	4,094	–
Operating lease rentals	<u>17,250</u>	–

13. Auditors remuneration

	2021 £	2020 £
Fees payable for the audit of the financial statements	2,054	–
Fees for non-audit services	<u>2,068</u>	–

14. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>–</u>	<u>3,413</u>

Maternity Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2021

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	379,746	310,323
Social security costs	25,654	22,450
Employer contributions to pension plans	29,864	22,604
	<u>435,264</u>	<u>355,377</u>

The average head count of employees during the year was 20 (2020: 17). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff involved in project work	<u>12</u>	<u>10</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total paid to key management personnel for services provided to the charity was £51,165 (2020: £41,416)

16. Trustee remuneration and related party transactions

- No remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or
- No other trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year or the previous year.
- no trustee expenses have been incurred.

17. Transfers between funds

Transfers from unrestricted funds to restricted funds are to make good funding shortfalls and eliminate negative fund balances.

18. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 February 2020	5,303	921	6,224
Additions	16,375	—	16,375
At 31 January 2021	<u>21,678</u>	<u>921</u>	<u>22,599</u>
Depreciation			
At 1 February 2020	5,303	921	6,224
Charge for the year	4,094	—	4,094
At 31 January 2021	<u>9,397</u>	<u>921</u>	<u>10,318</u>
Carrying amount			
At 31 January 2021	<u>12,281</u>	<u>—</u>	<u>12,281</u>
At 31 January 2020	<u>—</u>	<u>—</u>	<u>—</u>

Maternity Action
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 January 2021

19. Debtors

	2021	2020
	£	£
Trade debtors	4,385	3,522
Prepayments and accrued income	189,282	39,102
Other debtors	2,664	2,418
	<u>196,331</u>	<u>45,042</u>

20. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	7,122	2,627
Accruals and deferred income	5,001	530
Social security and other taxes	—	6,528
Other creditors	12,773	9,179
	<u>24,896</u>	<u>18,864</u>

There is no other pension liability other than those disclosed above.

21. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £29,864 (2020: £22,604).

22. Analysis of charitable funds

Unrestricted funds

	At 1 February 2020	Income £	Expenditure £	Transfers £	At 31 January 2021
General Funds	141,569	321,846	(141,083)	(1,874)	320,458

	At 1 February 2019	Income £	Expenditure £	Transfers £	At 31 January 2020
General Funds	173,706	133,282	(165,419)	—	141,569

Maternity Action
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*

Year ended 31 January 2021

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 February 2020 £	Income £	Expenditure £	Transfers £	At 31 January 2021 £
The Baring Foundation	7,319	–	(7,319)	–	–
Legal Education Foundation	6,054	40,703	(36,389)	–	10,368
Joseph Rowntree Charitable Trust	–	–	–	–	–
London Legal Support Trust	5,138	583	(721)	–	5,000
Department of Health NHS	9,651	55,987	(62,112)	–	3,526
Henry Smith	–	–	–	–	–
Baring 2	15,371	37,500	(33,360)	–	19,511
City Bridge Trust	–	–	–	–	–
Legal Education Foundation 2	9,474	46,000	(34,098)	–	21,376
Trust for London A B Charitable Foundation	–	–	–	–	–
Strategic Legal Fund	20,614	100,000	(35,012)	–	85,602
EHRC	2,175	–	–	–	2,175
Barrow Cadbury	3,642	–	–	–	3,642
Evan Cornish	68	–	(68)	–	–
Lottery	–	34,000	(18,200)	–	15,800
London Community Fund	–	3,000	(3,000)	–	–
Access to Justice	–	105,397	(107,271)	1,874	–
Smallwood Trust	–	75,628	(56,308)	–	19,320
Furlough Income	–	60,000	(33,999)	–	26,001
	–	20,000	–	–	20,000
	–	21,785	(21,377)	–	408
	<u>79,506</u>	<u>600,583</u>	<u>(449,234)</u>	<u>1,874</u>	<u>232,729</u>

Maternity Action
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 January 2021

22. Analysis of charitable funds *(continued)*

	At 1 February 2019 £	Income £	Expenditure £	Transfers £	At 31 January 2020 £
The Baring Foundation	38,299	—	(38,302)	3	—
Legal Education Foundation	1,678	9,875	(5,499)	—	6,054
Joseph Rowntree Charitable Trust	2	—	—	(2)	—
London Legal Support Trust	6,601	2,040	(3,503)	—	5,138
Department of Health NHS	9,690	54,013	(54,052)	—	9,651
Henry Smith	4,030	20,000	(24,030)	—	—
Baring 2	23,441	37,500	(45,570)	—	15,371
City Bridge Trust	—	18,600	(11,281)	—	7,319
Legal Education Foundation 2	—	44,800	(35,326)	—	9,474
Trust for London	—	12,848	(12,847)	(1)	—
A B Charitable Foundation	—	54,760	(34,146)	—	20,614
Strategic Legal Fund	—	10,000	(7,825)	—	2,175
EHRC	—	13,087	(9,445)	—	3,642
Barrow Cadbury	—	5,370	(5,302)	—	68
Evan Cornish	—	—	—	—	—
Lottery	—	—	—	—	—
London Community Fund	—	—	—	—	—
Access to Justice	—	—	—	—	—
Smallwood Trust	—	—	—	—	—
Furlough Income	—	—	—	—	—
	<u>83,741</u>	<u>282,893</u>	<u>(287,128)</u>	<u>—</u>	<u>79,506</u>

Maternity Action
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 January 2021

22. Analysis of charitable funds *(continued)*

Purposes of Restricted Income Funds

Trust for London – Funds for a policy and campaigning project to reduce poverty and inequalities amongst low-income mothers living in London.

Legal Education Foundation - Funds to develop 'just in time' information for pregnant women on maternity rights at work, to be delivered through apps and email notification services.

Baring Foundation - Funds to support grassroots organisations to ensure vulnerable migrant women obtain essential care and services.

Joseph Rowntree Charitable Trust - Funds for policy and advocacy work on access to maternity care for migrant women.

London Legal Support Trust - Funds to develop a pro bono clinic supporting migrant, refugee and asylum-seeking women affected by NHS charging.

EHRC - Funds to support engagement with CEDAW.

A B Charitable Trust - Funds for advice to women affected by NHS charging.

Department of Health - Funds to support involvement in VCSE Health and wellbeing Alliance.

Public Health Backgrounds - Funds to undertake a research project with low-income women from diverse ethnic backgrounds.

Henry Smith – Funds for advice for women affected by NHS charging.

City Bridge Trust – Funds for advice for employment and social security advice for parents in London.

Access to Justice – Funds for the National Maternity Action Line service and related expenditure.

Strategic Legal Fund – Funds for background research to support strategic litigation.

Barrow Cadbury – Funds for information, advice and training on migrant women's maternity rights.

Evan Cornish – Funds for advice for women affected by NHS charging.

National Community Lottery – Funds for casework and peer support for pregnant women and new mothers at work.

London Community Fund – Funds to deliver information, advice, casework and training on maternity rights in London.

Smallwood Trust – Funding to deliver translated information.

Maternity Action
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 January 2021

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	12,281	—	12,281
Current assets	333,073	232,729	565,802
Creditors less than 1 year	(24,896)	—	(24,896)
Net assets	320,458	232,729	553,187

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	—	—	—
Current assets	160,433	79,506	239,939
Creditors less than 1 year	(18,864)	—	(18,864)
Net assets	141,569	79,506	221,075

24. Analysis of changes in net debt

	At 1 Feb 2020 £	Cash flows £	At 31 Jan 2021 £
Cash at bank and in hand	194,897	174,574	369,471

25. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Not later than 1 year	23,000	—
Later than 1 year and not later than 5 years	46,000	—
	69,000	—

Maternity Action
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 January 2021

26. Post balance sheet events

The trustees have considered the likelihood of any negative subsequent events arising from the impact of COVID-19 and have concluded that the incidence of such events is likely to be minimal.

The trustees have also considered the likelihood of other significant post balance sheet events and concluded there are none which impact the financial statements.

27. Related parties

There have not been any related party transactions during the year.

28. Going concern (covid-19)

The trustees have been carrying out a continuous assessment of the impact of COVID-19 on the operations of the charity, and considered the risks and threats posed.

The trustees are satisfied that to date, the threat of operations has been minimal, and whilst working arrangements have been adapted, this has not significantly reduced the effectiveness of the organisation.

The trustees are monitoring events in the country as a whole, and have a protocol in place, to provide a quick response to any changes in the operating environment, but currently do not anticipate any circumstances that significantly curtail the ability of the charity to function.

The trustees have also considered the non COVID-19 related circumstances and projections of the charity, and are satisfied, that the going concern basis, is appropriate for these financial statements.