

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

**Maternity Action**  
**Company Limited by Guarantee**  
**Audited Financial Statements**  
**31 January 2022**

**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 2022**

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**Maternity Action**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 January 2022**

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 2022.

**Reference and administrative details**

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

**The trustees**

Alison Macfarlane	(Retired 31 January 2022)
Judith Cook	(Retired 31 January 2022)
Susan Bewley	
Heather Wakefield	
Kelly Faulkner	(Retired 31 January 2022)
Chloe Timms	
Alice Webb	
Emma Game	
Ayesha Mohsin	(Appointed 10 January 2022)

<b>Senior Management Team</b>	Rosalind Bragg - Director
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<b>Auditor</b>	Jackson Nicholas Assie Limited Chartered Certified Accountants & statutory auditor Suite 7, Meridian House 62 Station Road Chingford London E4 7BA  Unity Trust Bank Nine Brindleyplace Birmingham B1 2HB
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**Maternity Action**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***  
**Year ended 31 January 2022**

**Structure, governance and management**

**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 2022**

#### **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 2022

- 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

##### **Advice services**

Maternity Action delivers advice on employment rights, maternity pay, maternity benefits and breastfeeding rights through our **Maternity Rights Advice Service**. Our team of employment lawyers deliver telephone and email advice on legal rights and provides coaching to support women and their partners to take action to exercise their rights. Our service is unique in providing expert advice on statutory pay and benefits, including the complex entitlements of migrant families, alongside employment advice. This allows us to directly assist families affected by the growing cost of living crisis.

Maternity Action works in partnership with health services and community organisations in a number of regional locations. Our London regional service has been operating since 2019 and outreach is targeted at community organisations working with minority ethnic women. In 2021, we entered into an agreement to deliver an innovative health justice partnership in Cheshire and Merseyside, commencing in mid-2022.

Our **pro bono email advice service**, established in 2020, has increased our capacity to deliver advice. We recruit and train volunteer lawyers with partner law firms, Allen & Overy, Hogan Lovells, Reed Smith and Shearman & Sterling. In 2021, our service won the Law Works Best New Pro Bono Activity award.

In 2021, the national and regional advice services answered 3,400 calls and emails which is a 45% increase on the previous years. Despite the increase in service provision, the national advice service remains oversubscribed, answering one in four unique callers during opening hours. We are seeking funding for further regional services and increased national service capacity to meet the continuing high levels of need.

A survey of callers to the advice 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.

*"This service has helped me to appeal my case with the refusal for Maternity Allowance which has now been granted. Without the support and guidance from Maternity Action I don't know how I would have coped with the stressful situation I was facing and the financial hardship I experienced."*

# Maternity Action

## Company Limited by Guarantee

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

#### Year ended 31 January 2022

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. In 2021, the clinic answered 47 queries.

Women who require additional support to resolve workplace disputes or benefits entitlements are offered legal representation from our **employment and social security casework and peer support service**. The service is delivered in partnership with the charity, YESS, and has three years of confirmed funding from the National Community Lottery.

Between its commencement in August 2020 and December 2021, the service has provided legal representation to 343 women and has directly recovered £1.2 million in wages and compensation. 84% of clients had incomes of less than £30,000, including 8% who received only benefits income. 92% of clients reported feeling less stress as a result of the service and 96% reported feeling more confident to deal with their situation. All women are offered a trained peer supporter to provide emotional support.

*"I have been able to achieve a settlement agreement. I got everything I asked for. I made my employer sit up and take notice of me. I was not going quietly and I know my rights. They should not be able to get away with treating people like this."*

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 2021, this service responded to 407 requests for advice which is 7% 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. Intensive casework support was provided to 95 clients in 2021, which is a 67% increase. Maternity Action is seeking funding to expand the service to more effectively meet this need.

We completed an evaluation of the service for the period 2018-2021 and found that 90% of service users had insecure immigration status, over 80% were BAME and service users were in precarious financial circumstances. Of women receiving intensive casework, 44% disclosed that they were survivors of violence. The service was effective in supporting women to access maternity services, reduce stress and resolve their financial situation. A review of 55 cases confirmed that £380,000 of debt had been cancelled or written-off.

*"The woman I spoke to told me that [the hospital] will always give me treatment as it is about my baby's care. I was relieved as I had been really stressed during my pregnancy and had been avoiding going to appointments."*

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 2021, we recommenced the **Migrant Women's Rights Service**, which we had suspended due to the pandemic. We developed and delivered training for midwives and other clinicians on supporting Afghan women following the arrival of large numbers of Afghan refugees.

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

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**Trustees' Annual Report (Incorporating the Director's Report) (continued)**  
**Year ended 31 January 2022**

**Information services**

Maternity Action maintains 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. In 2021, our information sheets were viewed over 1.6 million times. The information sheets are prepared by in-house barristers, solicitors and advice workers and are kept scrupulously up to date. We have integrated COVID information into our resources. We translated our three key information sheets into eight community languages: French, Chinese (Mandarin), Greek, Polish, Portuguese, Romanian, Spanish and Tagalog (Filipino). We worked closely with community organisations to undertake translations and promote the resources.

**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.

Continuing our focus on the **impact of the pandemic** on mothers, we released a report, *Unsafe and Unsupported: Workplace health and safety for pregnant women in the pandemic*. The report documented the significant numbers of pregnant women directed to work in unsafe conditions and the gaps and limitations of government guidance and the enforcement mechanisms intended to support these women. The report received coverage on Women's Hour and in the Guardian and prompted the Health and Safety Executive to overhaul its information for new and expectant mothers. We commenced working with the TUC and other unions on new resources to address health and safety risks to pregnant women and new mothers.

Working with our partner unions, parenting groups and advice agencies, we refreshed our Alliance for Maternity Rights Action Plan to end **pregnancy and maternity discrimination** in the workplace. We distilled our campaigning into eight key asks and the Action Plan was formally supported by 25 unions and charities.

We continued to pursue stronger redundancy protections for pregnant women and new mothers, building on the Government's manifesto commitment. We advocated for swift action to replace the failed Shared Parental Leave policy which has a very low take-up of 3% of eligible parents. We further developed our 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. We continued to advocate 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.

Maternity Action campaigned against **charging for NHS maternity care**, which impacts harshly on migrant women. We released a report, *Breach of Trust: a review of the implementation of the NHS charging programme in maternity services in England*, which documented the poor compliance with charging regulations and guidance in NHS Trusts in England. The report led to a credit management company which is widely used by the NHS fundamentally revising its standard letters to patients and issuing an apology. As a result of our series of research reports on maternity charging, the National Child Mortality Database revised its data collection to note if mothers were charged for their maternity care. 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

## Company Limited by Guarantee

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

#### Year ended 31 January 2022

Maternity Action continued to campaign for **improvements in asylum support**, particularly the practice of dispersal (relocation) of asylum seeking women multiple times during pregnancy and postnatally. We were the voluntary sector representative on a joint Home Office and NHS England group which was tasked with a substantive review of policies affecting maternal health for asylum seekers. In 2021, we held a 'Pregnant and Destitute' seminar on the impact of hostile environment policies on pregnant women.

Maternity Action completed a multi-year 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, which is of particular importance in the emerging cost of living crisis. We confirmed a partnership with Cheshire and Merseyside Local Maternity System to pilot a maternity health justice partnership in the Wirral, commencing in 2022. This is the first maternity Health Justice Partnership in the UK and provides an invaluable opportunity to demonstrate the impact of the model. Our advice services were profiled in a Kings Fund report on the role of the NHS in combatting poverty.

Maternity Action continued our research and policy work to reduce **health inequalities**. In 2021, we completed our four-year programme of work as 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.

#### Strategic litigation

Maternity Action undertakes strategic litigation to support our campaigning objectives. In 2020, Maternity Action commenced a judicial review of the scheme of charging for NHS care. The challenge was not successful however it prompted the Government to commence an internal review of charging policy and vulnerable groups. The initial findings of this review were released in December 2021.

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.

#### Plans for future years

Maternity Action plans to continue to deliver advice and information services, policy and campaigning and strategic litigation. Maternity Action completed a Governance Review in 2020 and is implementing the recommendations. In 2020, Maternity Action completed a review of the way in which the experiences of minority ethnic women inform the work we do and how we do that work, and we are implementing these recommendations.

#### 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 Esmée Fairbairn, National Lottery, Access to Justice, AO Foundation and the Department of Health and Social Care. We also received donations from individuals and corporate partners.
- Income generating activities included training courses, and review or preparation of information resources.

This year we have incurred a deficit of £70,141 (2021: £332,112 surplus). The reserves at the end of the financial year stood at £483,046 (2021: £553,187) of which £116,139 were restricted (2021: £232,729). The balance on the unrestricted funds were £366,907 (£2021: £320,458).

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**Year ended 31 January 2022**

**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.

**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 25 to the financial statements.

**Maternity Action**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***  
**Year ended 31 January 2022**

**Trustees' responsibilities statement**

- (a) the directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice;
- (b) company law requires the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit profit or loss of the charity for that period;
- (c) in preparing the financial statements the directors are required to:
  - (i) select suitable accounting policies and then apply them consistently;
  - (ii) make judgements and accounting estimates that are reasonable and prudent;
  - (iii) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
  - (iv) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- (d) the directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charity and that enable them to ensure that the financial statements comply with the Companies Act;
- (e) the directors are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities; and
- (f) where appropriate, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

In the case of CA 06 Co.-s418(2) each of the persons who are directors at the time when the report is approved, the following applies:

- (a) so far as each director is aware, there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware; and
- (b) each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information

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**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***  
**Year ended 31 January 2022**

**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 20 October 2022 and signed on behalf of the board of trustees by:

H Wakefield

C Timms

Chair

Trustee

**Maternity Action**  
**Company Limited by Guarantee**  
**Independent Auditor's Report to the Members of Maternity Action**  
**Year ended 31 January 2022**

**Opinion**

We have audited the financial statements of Maternity Action (the 'charity') for the year ended 31 January 2022 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 audited financial statements:

- give a true and fair view of the state of the charity's affairs as of 31 January 2022 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 accounting standards, including FRS102 The Financial Reporting Standards applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**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 Financial Reporting Standards (the FRC's) Ethical Standard, 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.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the company will continue in operation

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 2022**

#### **Other information**

The other information comprises the information included in the trustees' report, other than the financial statements and our auditors report thereon. The trustees are responsible for the other information contained within the trustees' report. 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 course of 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 this gives rise to a material misstatement in the financial statements. 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.

#### **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 and the Charities Accounts (Scotland) Regulations 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 2022**

#### **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 in accordance with the applicable financial reporting framework 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 audited 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**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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.

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 audited 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.
- 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 audited 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.

# Maternity Action

## Company Limited by Guarantee

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

Year ended 31 January 2022

- Evaluate the overall presentation, structure and content of the audited financial statements, including the disclosures, and whether the audited 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.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the nature of the charity's industry and its control environment and reviewed the charity's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management and others within the entity about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory frameworks that the charity operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Companies Act, Charities Act, Charities (Accounts and Reports) Regulations 2008, Health and Safety Act, employment law, pensions legislation, tax legislation, Bribery Act and Slavery Act; and

- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included the Charity Commission for England and Wales (Charity Commission) regulations, fundraising regulations and Anti-Money Laundering Regulations (including Proceeds of Crime Act 2002 and Terrorism Act 2000)

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

As a result of performing the above, we identified the greatest potential for fraud in the following areas, and our specific procedures performed to address them are described below:

- Recognition of grant income: this involves judgement around whether grants have performance conditions attached to them which have to be met before income can be recognised, as well as judgement over whether or not those conditions have been satisfied. On a sample basis, we have assessed the judgements and estimates made by management in the recognition of this income.

- Appropriate allocation of restricted income: there is a risk that restricted income may not have been identified and allocated as such. We reviewed the allocation of income to restricted or unrestricted funds on initial recognition to ensure restrictions were appropriately identified and applied, and we reviewed fund transfers from restricted to unrestricted funds to assess the rationale for those movements.



# **Maternity Action**

## **Company Limited by Guarantee**

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

#### **Year ended 31 January 2022**

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance, reviewing internal management reports, reviewing correspondence with HMRC and with the Charity Commission.

#### **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 and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) regulations 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 21 October 2022

**Maternity Action**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 January 2022**

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	165,614	–	<b>165,614</b>	306,769
Charitable activities	6	26,617	375,770	<b>402,387</b>	615,660
<b>Total income</b>		<u>192,231</u>	<u>375,770</u>	<u><b>568,001</b></u>	<u>922,429</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	7	5,808	–	<b>5,808</b>	305
Expenditure on charitable activities	8,9	139,974	492,360	<b>632,334</b>	590,012
<b>Total expenditure</b>		<u>145,782</u>	<u>492,360</u>	<u><b>638,142</b></u>	<u>590,317</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>46,449</u>	<u>(116,590)</u>	<u><b>(70,141)</b></u>	<u>332,112</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		320,458	232,729	<b>553,187</b>	221,075
<b>Total funds carried forward</b>		<u>366,907</u>	<u>116,139</u>	<u><b>483,046</b></u>	<u>553,187</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 19 to 30 form part of these financial statements.**

**Maternity Action**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 January 2022**

	Note	2022 £	£	2021 £
<b>Fixed assets</b>				
Tangible fixed assets	17		8,187	12,281
<b>Current assets</b>				
Debtors	18	82,918		196,331
Cash at bank and in hand		413,210		369,471
		<u>496,128</u>		<u>565,802</u>
<b>Creditors: amounts falling due within one year</b>	19	<u>(21,269)</u>		<u>(24,896)</u>
<b>Net current assets</b>			<u>474,859</u>	<u>540,906</u>
<b>Total assets less current liabilities</b>			<u>483,046</u>	<u>553,187</u>
<b>Net assets</b>			<u>483,046</u>	<u>553,187</u>
<b>Funds of the charity</b>				
Restricted funds			116,139	232,729
Unrestricted funds			366,907	320,458
<b>Total charity funds</b>	21		<u>483,046</u>	<u>553,187</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 20 October 2022, and are signed on behalf of the board by:

H Wakefield  
Trustee

C Timms  
Trustee

Company Registration Number: 06478568

**The notes on pages 19 to 30 form part of these financial statements.**

**Maternity Action**  
**Company Limited by Guarantee**  
**Statement of Cash Flows**  
**Year ended 31 January 2022**

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	<b>(70,141)</b>	332,112
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	<b>4,094</b>	4,094
Accrued expenses/(income)	<b>119,849</b>	(145,631)
<i>Changes in:</i>		
Trade and other debtors	<b>(6,437)</b>	(1,187)
Trade and other creditors	<b>(3,626)</b>	1,561
Net cash from operating activities	<b><u>43,739</u></b>	<u>190,949</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	<u>—</u>	<u>(16,375)</u>
<b>Net increase in cash and cash equivalents</b>	<b>43,739</b>	174,574
<b>Cash and cash equivalents at beginning of year</b>	<b><u>369,471</u></b>	<u>194,897</u>
<b>Cash and cash equivalents at end of year</b>	<b><u>413,210</u></b>	<u>369,471</u>

**Maternity Action**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 31 January 2022**

**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 and Scotland. 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 and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006, 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 all relevant factors, including the long-term impact of COVID-19 on the charity's activities and have concluded there is no significant impact on the organisation.

It is therefore considered that the going concern status remains intact and there are no 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.

**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 2022**

**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 2022**

**3. Accounting policies** *(continued)*

**Depreciation**

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

Office Equipment	-	Straight line over 4 years
Computer Equipment	-	Straight line over 4 years

**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 2022

#### 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 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations under £5000	7,614	<b>7,614</b>	19,194	19,194
<b>Grants</b>				
The Joseph Rowntree Charitable Trust	–	–	171,375	171,375
Esme Fairbairn Foundation	60,000	<b>60,000</b>	85,000	85,000
IGA	30,000	<b>30,000</b>	–	–
Gwyneth Forrester	25,000	<b>25,000</b>	–	–
AB Charity	20,000	<b>20,000</b>	15,000	15,000
City Bridge	–	–	11,200	11,200
Unison	10,000	<b>10,000</b>	–	–
Blue Thread	5,000	<b>5,000</b>	–	–
University and College Union	3,000	<b>3,000</b>	5,000	5,000
Souter Trust	3,000	<b>3,000</b>	–	–
Unison Southwest	1,000	<b>1,000</b>	–	–
Chartered Society of Physiotherapy	1,000	<b>1,000</b>	–	–
	<u>165,614</u>	<u><b>165,614</b></u>	<u>306,769</u>	<u>306,769</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
National Lottery Community Fund	–	207,607	<b>207,607</b>
Access to Justice	–	60,000	<b>60,000</b>
City Bridge	–	47,400	<b>47,400</b>
AO Foundation	–	25,000	<b>25,000</b>
Department of Health and Social Care	–	20,000	<b>20,000</b>
Peter Stebbings	–	10,000	<b>10,000</b>
Training Income	6,640	–	<b>6,640</b>
Furlough Grant	–	5,763	<b>5,763</b>
Affiliation Income	2,500	–	<b>2,500</b>
Other Income	17,477	–	<b>17,477</b>
	<u>26,617</u>	<u>375,770</u>	<u><b>402,387</b></u>



# Maternity Action

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 January 2022

#### 6. Charitable activities *(continued)*

	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
Henry Smith Charity	–	37,500	37,500
Barrow Cadbury	–	34,000	34,000
Furlough Grants	–	21,785	21,785
Smallwood Trust	–	20,000	20,000
NHS England	10,950	–	10,950
Evan Cornish	–	3,000	3,000
Other Income	3,127	–	3,127
Affiliation Income	1,000	–	1,000
London Legal Support Trust	–	583	583
	<u>15,077</u>	<u>600,583</u>	<u>615,660</u>

#### 7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising costs	<u>5,808</u>	<u>5,808</u>	<u>305</u>	<u>305</u>

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
E&SS	3,000	306,286	<b>309,286</b>
I&A	39,544	40,528	<b>80,072</b>
Policy & Campaign	32,529	88,167	<b>120,696</b>
Core	32,895	6,011	<b>38,906</b>
Support costs	32,006	51,368	<b>83,374</b>
	<u>139,974</u>	<u>492,360</u>	<u><b>632,334</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
E&SS	47,895	153,010	200,905
I&A	21,172	67,630	88,802
Policy & Campaign	37,977	121,327	159,304
Core	16,338	52,181	68,519
Support costs	17,396	55,086	72,482
	<u>140,778</u>	<u>449,234</u>	<u>590,012</u>

E&SS – Employment and Social Security Advice and Casework

I&A – Immigration and Asylum Advice and Casework

# Maternity Action

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 January 2022

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2022 £	Total fund 2021 £
E&SS	248,557	36,950	31,692	317,199	228,850
I&A	101,094	—	12,958	114,052	99,048
Policy & Campaign	149,230	—	17,706	166,936	181,650
Core	13,129	—	15,648	28,777	75,448
Governance costs	—	—	5,370	5,370	5,016
	<u>512,010</u>	<u>36,950</u>	<u>83,374</u>	<u>632,334</u>	<u>590,012</u>

#### Analysis of support costs

	2022 £	2021 £
Staff costs	32,069	27,543
Premises/office costs	34,583	29,718
Legal and professional	5,370	5,074
Telephone/Internet	4,460	3,624
Other	6,892	6,523
	<u>83,374</u>	<u>72,482</u>

#### 10. Analysis of governance costs

	Audit Fee £	Accountancy Fees £	Total 2022 £	Total 2021 £
Governance costs	<u>2,685</u>	<u>2,685</u>	<u>5,370</u>	<u>5,016</u>

#### 11. Analysis of grants

	2022 £	2021 £
<b>Grants to institutions</b>		
Grants to institutions - Yess Law	<u>36,950</u>	<u>43,150</u>
Total grants	<u>36,950</u>	<u>43,150</u>

The grants were paid to the organisations to obtain services to assist in carrying out activities.

#### 12. Net (expenditure)/income

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

	2022 £	2021 £
Depreciation of tangible fixed assets	4,094	4,094
Operating lease rentals	<u>17,467</u>	<u>17,250</u>

**Maternity Action**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 January 2022**

**13. Auditors remuneration**

	<b>2022</b>	2021
	<b>£</b>	£
Fees payable for the audit of the financial statements	<b>2,685</b>	2,054
Fees for non-audit services	<b>2,685</b>	2,068

**14. Staff costs**

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

	<b>2022</b>	2021
	<b>£</b>	£
Wages and salaries	<b>432,947</b>	379,746
Social security costs	<b>29,761</b>	25,654
Employer contributions to pension plans	<b>36,288</b>	29,864
	<b>498,996</b>	435,264

The average head count of employees during the year was 23 (2021: 20). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2022</b>	2021
	<b>No.</b>	No.
Number of staff involved in project work	<b>14</b>	12

No employee received employee benefits of more than £60,000 during the year (2021: 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 compensation paid to key management personnel for services provided to the charity was £52,015 (2021: £51,165).

**15. 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.

**16. Transfers between funds**

Transfers from restricted funds to unrestricted funds was to reclassify funding.

**Maternity Action**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 January 2022**

**17. Tangible fixed assets**

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
<b>At 1 February 2021 and 31 January 2022</b>	<u>21,678</u>	<u>921</u>	<u><b>22,599</b></u>
<b>Depreciation</b>			
At 1 February 2021	9,397	921	<b>10,318</b>
Charge for the year	<u>4,094</u>	<u>—</u>	<u><b>4,094</b></u>
<b>At 31 January 2022</b>	<u>13,491</u>	<u>921</u>	<u><b>14,412</b></u>
<b>Carrying amount</b>			
<b>At 31 January 2022</b>	<u>8,187</u>	<u>—</u>	<u><b>8,187</b></u>
At 31 January 2021	<u>12,281</u>	<u>—</u>	<u>12,281</u>

**18. Debtors**

	<b>2022</b> £	2021 £
Trade debtors	<b>2,400</b>	4,385
Prepayments and accrued income	<b>74,513</b>	189,282
Other debtors	<b>6,005</b>	2,664
	<u><b>82,918</b></u>	<u>196,331</u>

**19. Creditors: amounts falling due within one year**

	<b>2022</b> £	2021 £
Trade creditors	<b>4,206</b>	7,122
Accruals and deferred income	<b>5,000</b>	5,001
Social security and other taxes	<b>7,467</b>	—
Other creditors - net wages liability	<b>—</b>	815
Other creditors – pension liability	<b>4,596</b>	11,958
	<u><b>21,269</b></u>	<u>24,896</u>

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

**20. 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 £36,288 (2021: £29,864).

**Maternity Action**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 January 2022**

**21. Analysis of charitable funds**

**Unrestricted funds**

	At 1 February 2021	Income	Expenditure	Transfers	At 31 January 2022
	£	£	£	£	£
General Funds	320,458	192,231	(145,782)	—	366,907

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

**Restricted funds**

	At 1 February 2021	Income	Expenditure	Transfers	At 31 January 2022
	£	£	£	£	£
The Baring Foundation	—	—	—	—	—
Legal Education Foundation	10,368	—	(10,368)	—	—
London Legal Support Trust	5,000	—	—	—	5,000
Department of Health Henry Smith	3,526	20,000	(23,526)	—	—
City Bridge Trust	19,511	—	(19,511)	—	—
Trust for London	21,376	47,400	(44,384)	—	24,392
A B Charitable Foundation	85,602	—	(67,163)	—	18,439
Strategic Legal Fund	2,175	—	—	—	2,175
EHRC	3,642	—	(3,642)	—	—
Barrow Cadbury	—	—	—	—	—
Evan Cornish	15,800	—	(15,800)	—	—
Lottery	—	—	—	—	—
London Community Fund	—	207,607	(188,170)	—	19,437
Access to Justice	19,320	—	(19,320)	—	—
Smallwood Trust	26,001	60,000	(64,305)	—	21,696
Furlough Income	20,000	—	(20,000)	—	—
Peter Stebbings	408	5,763	(6,171)	—	—
AO Foundation	—	10,000	(10,000)	—	—
	—	25,000	—	—	25,000
	232,729	375,770	(492,360)	—	116,139

**Maternity Action**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 January 2022**

**21. Analysis of charitable funds** *(continued)*

	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
London Legal Support Trust	5,138	583	(721)	—	5,000
Department of Health Henry Smith	9,651	55,987	(62,112)	—	3,526
City Bridge Trust	15,371	37,500	(33,360)	—	19,511
Trust for London	9,474	46,000	(34,098)	—	21,376
A B Charitable Foundation	20,614	100,000	(35,012)	—	85,602
Strategic Legal Fund	2,175	—	—	—	2,175
EHRC	3,642	—	—	—	3,642
Barrow Cadbury	68	—	(68)	—	—
Evan Cornish	—	34,000	(18,200)	—	15,800
Lottery	—	3,000	(3,000)	—	—
London Community Fund	—	105,397	(107,271)	1,874	—
Access to Justice	—	75,628	(56,308)	—	19,320
Smallwood Trust	—	60,000	(33,999)	—	26,001
Furlough Income	—	20,000	—	—	20,000
Peter Stebbings	—	21,785	(21,377)	—	408
AO Foundation	—	—	—	—	—
	<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 2022**

**21. 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.

Peter Stebbings – Funds to the Maternity Rights Advice Service

AO Foundation – Maternity Care Access Advice Service

**22. Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2022 £</b>
Tangible fixed assets	8,187	–	<b>8,187</b>
Current assets	379,989	116,139	<b>496,128</b>
Creditors less than 1 year	(21,269)	–	<b>(21,269)</b>
<b>Net assets</b>	<b>366,907</b>	<b>116,139</b>	<b>483,046</b>
	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2021 £</b>
Tangible fixed assets	12,281	–	12,281
Current assets	333,073	232,729	565,802
Creditors less than 1 year	(24,896)	–	(24,896)
<b>Net assets</b>	<b>320,458</b>	<b>232,729</b>	<b>553,187</b>

**Maternity Action**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 January 2022**

**23. Analysis of changes in net debt**

	At 1 Feb 2021	Cash flows	At 31 Jan 2022
	£	£	£
Cash at bank and in hand	<u>369,471</u>	<u>43,739</u>	<u>413,210</u>

**24. Operating lease commitments**

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

	<b>2022</b>	2021
	£	£
Not later than 1 year	<b>23,000</b>	23,000
Later than 1 year and not later than 5 years	<b>23,000</b>	46,000
	<u><b>46,000</b></u>	<u>69,000</u>

**25. 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.

**26. Related parties**

There have not been a related party transactions during this or the previous year.

**27. Going concern (covid-19)**

The trustees have been carrying out a continuous assessment of the long-term 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 to operations has been minimal and has not significantly reduced the effectiveness of the organisation.

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.