

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

**Maternity Action**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 January 2023**

**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 2023**

	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>2</b>
Independent auditor's report to the members	<b>12</b>
Statement of financial activities (including income and expenditure account)	<b>17</b>
Statement of financial position	<b>18</b>
Statement of cash flows	<b>19</b>
Notes to the financial statements	<b>20</b>

**Maternity Action**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 January 2023**

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 2023.

**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</b>	SC048882
<b>Principal office and registered office</b>	Unit 4 5-7 Wells Terrace London N4 3JU

**The trustees**

Susan Bewley	(Retired 20 October 2022)
Heather Wakefield	(Retired 4 September 2023)
Chloe Timms	
Nicole Valentinuzzi	(Appointed 12 October 2022)
Nicola Pound	(Appointed 25 October 2022)
Janet Hankin	(Appointed 12 October 2022)
Alice Webb	
Emma Game	(Retired 14 January 2023)
Ayesha Mohsin	

<b>Senior Management Team</b>	Rosalind Bragg – Director
-------------------------------	---------------------------

<b>Auditor</b>	Jackson Nicholas Assie Limited Chartered Certified Accountants & statutory auditor Suite 7, Meridian House 62 Station Road Chingford London E4 7BA
----------------	--

<b>Bankers</b>	Unity Trust Bank Nine Brindley Place Birmingham B1 2HB
----------------	---

**Maternity Action**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***  
**Year ended 31 January 2023**

**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 2023**

**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 build the capability of pregnant women and new parents to assert their rights by delivering expert legal information, advice, and casework.
- To build the capacity of frontline charities, health professionals, unions, and employers to better support pregnant women and new parents to exercise their rights.
- To undertake thoughtful research and policy analysis which is grounded in Lived Experience
- To influence law and policy with the aim of reducing poverty, improving health, and advancing equality and human rights for all pregnant women and new parents.

Values:

- We support all women, particularly those who are marginalised.
- We value the paid and unpaid work that women do.
- We want women's voices to be heard.
- We consistently deliver high quality, evidence-based work.
- We value partnership and collaboration.

***Strategic Plan 2023-2025***

Our strategic priorities, as set out in our Strategic Plan 2023-25 are to:

- Increase access to our expert legal information, advice, and casework services.
- Increase capacity building with frontline voluntary organisations, unions, and health workers.
- Increase the profile and effectiveness of our campaigning.
- 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.
- 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 women on low incomes. Our research is widely distributed to decision makers, and we regularly meet with policymakers from statutory and voluntary sector organisations.

# Maternity Action

## Company Limited by Guarantee

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

Year ended 31 January 2023

#### Achievements and performance

Maternity Action delivers expert legal advice on the rights of pregnant women and new parents to employment and social security and on the rights of migrant and asylum seeking mothers to housing, income and healthcare. We deliver advice to individual parents and build the capacity of frontline charities to advise and support their communities.

We place a strong emphasis on partnership working to enable us to reach those who most need our advice. In 2022, we commenced the first maternity Health Justice Partnership in the UK, working with the Cheshire and Merseyside Woman's Health and Maternity Programme (WHaM).

We engage in research, policy and campaigning for change, including through strategic litigation. We have built partnerships with frontline charities and user-led groups and with unions and health professional organisations.

#### Employment and social security advice

Through our **Maternity Rights Advice Service**, our team of employment lawyers and advisers deliver advice on rights at work, maternity pay, maternity benefits and breastfeeding rights. We use a 'legal capability' approach to build parents' knowledge, skills and confidence to exercise their legal rights, providing both advice on legal rights and coaching to support women and their partners to take action. Our service is unique in providing integrated, expert advice on social security and employment, including the complex entitlements of migrant families.

Maternity Action delivered a pilot Health Justice Partnership in Cheshire and Merseyside in 2022, in which expert legal advice was embedded in maternity services. An expanded service was commissioned in 2023. We confirmed funding for a second Health Justice Partnership in Greater Manchester and East Cheshire which will be delivered in partnership with local maternity services and the Greater Manchester Law Centre. We are continuing to deliver our London regional service.

*'I'm really grateful for the help. After 3 calls and support [my wife] has got full pay for 6 weeks'  
'You've been so clear. I've been asking these exact questions of HR for 4 months and they have not been able to give me a clear answer. It's helpful to know what I am entitled to.'*

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. During 2022, we trained 76 law firm volunteers from our four partner law firms and we currently have 270 volunteers on the platform.

*'Your advice made me feel more informed when speaking to my employer again and it has been sorted, this particular person was obviously trying to pull a fast one. Really appreciate your help.'  
'The email I received broke everything down in simpler terms for me as I was struggling to find the answer for my situation anywhere and has been really helpful.'*

In 2022, we answered 2,938 calls and emails. The demand on the service provision remains high and 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 service users in 2022 found that the service has a high impact, with 59% of callers reporting taking action after their advice call, and a further 33% saying they planned to do so. 75% reported positive impacts on employment and income within four weeks of the call. Callers report keeping their job, 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.

**Maternity Action**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***  
**Year ended 31 January 2023**

Working in partnership with the Employment Lawyers Association, Maternity Action delivers a quarterly **online, pro bono legal clinic** on maternity rights and benefits through the parenting website Mumsnet. In 2022, the clinic answered 45 queries and raised awareness about taking action to challenge maternity discrimination.

Our employment and social security **casework and peer support service** provides legal representation to pregnant women and new parents who require additional support to resolve disputes at work and entitlements to statutory pay and benefits. This is a partnership project with the charity, YESS. The service is delivered by in-house legal teams in both charities.

The casework service supports women to resolve disputes directly with their employer wherever possible, seeking to preserve the employment relationship and to build women's confidence to exercise their legal rights. Peer supporters offer one-to-one support for women pursuing action, recognising the significant emotional barriers to women taking action during pregnancy and while caring for a new baby.

Between its commencement in August 2020 and December 2022, the service has provided legal representation to 513 women and has directly recovered £1.9 million in wages and compensation. 76% of clients had incomes of less than £30,000, including 4% who received only benefits income. 93% of clients reported feeling less stressed as a result of the service and 96% reported feeling more confident to deal with their situation.

An agency worker who worked in a factory was forced onto Statutory Sick Pay when she informed her employer of her pregnancy and could no longer pack and lift heavy boxes. We wrote a letter to the agency setting out her rights to safe suitable alternative work or a maternity suspension. This led to the client receiving full pay for the period in which she had been forced to take sick leave and protected her maternity pay. The client spoke English as a second language.

We helped a client write to her employer and prepare for meetings when her role was changed following a restructure. She felt that she was facing a demotion or redundancy. The employer made changes to the role and she was happy with the result. She said *'I am happy with the resolution. I want to thank you so much for the time and effort you put into helping me with this as I could not have handled this by myself!'*

We deliver **training and capacity building** on employment rights and social security to frontline charities and unions. Our London regional service prioritises work with Black, Asian and minoritised ethnic organisations.

Maternity Action maintains over 50 free online **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 2022, our information sheets were viewed over 1.4 million times. The information sheets are prepared by our in-house legal team and are kept scrupulously up to date. We have translated our three key information sheets into eight community languages: French, Chinese (Mandarin), Greek, Polish, Portuguese, Romanian, Spanish and Tagalog (Filipino).

#### **Advice for migrant and asylum seeking women**

Our **Maternity Care Access Advice Service** is a unique, specialist service for women affected by charging for NHS maternity care. Maternity charging is an aspect of the Government's 'hostile environment' policies and charges for standard maternity care start at £7,500. Women affected by charging commonly commence care late and miss appointments, increasing the risks to mother and baby. In 2022, we responded to 526 requests for advice, delivering delivered legal representation and intensive casework support to 85 of these women.

**Maternity Action**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***  
**Year ended 31 January 2023**

Women sought advice on accessing hospital care and GP services, their liability for charges for maternity care, the likely cost of care and help to negotiate a repayment plan. Many of the women contacting the service are in vulnerable circumstances and not in contact with support services. We identify women's needs and assist them to access further expert advice on housing and immigration and hands-on support from local services.

*'Thank you so much. Its been hard to find this practical information from anywhere - how to access maternity care if you were visiting - the government website and the GP could not tell us this'.*

Of women receiving intensive casework, 91% have incomes of less than £30,000, 79% are from Black and minoritised ethnic backgrounds and 47% disclosed that they were survivors of violence. The service is highly effective. In 2022, we secured cancellation or write-off of over £404,000 of NHS charges for women we represented. Cancellations took place where NHS Trusts had charged women who were entitled to free care and where they had failed to identify women covered by exemptions for survivors of violence and trafficking. Write-offs were secured for destitute women who were manifestly unable to pay. We were awarded the 2022 Lexis Nexis Halsbury Award for the Rule of Law for our work on NHS charging for maternity care. The award is designed to recognise and celebrate commitment to the spread of fair and ordered government, law and justice.

*'This is really a great, great, great news [that my charges were cancelled.]. I am super happy and grateful to you and your trust for helping the vulnerable women like us. I don't have enough words to thank you for helping me throughout'.*

*'I don't know if I would cope without [your] help. As I had no shoulder to lean on. As I have no family in the country. Sarah from Maternity Action was my rock'.*

We have confirmed funding for a regional advice service for **asylum seeking women**, supporting women to access asylum support, subsistence support, healthcare and support services.

Through our **Migrant Women's Rights Service**, we deliver training and 'second tier' advice to frontline charities and health professionals on the rights of migrant and asylum seeking women to housing, income and healthcare. This service was established in 2017.

Our advice services are **accredited** under the Helplines Partnership. We plan to apply for AQS accreditation in 2023. We update our **safeguarding** policies and procedures annually and train staff. Safeguarding is a standing item at our quarterly Board meetings.

### **Research, policy and campaigns**

Maternity Action undertakes thoughtful policy and research work which draws on the expert knowledge of our legal team, evidence from our advice services, our Lived Experience panels and discussion groups, and academic research. We prioritise issues affecting low income and marginalised women, including migrant and asylum seeking women.

We influenced the Health and Safety Executive and Acas to change their guidance on workplace **health and safety** for pregnant women and new mothers. The guidance now requires employers to undertake this risk assessment, rather than recommending this as good practice. In our 2021 report on health and safety, *Unsafe and Unsupported*, we drew attention to the 2017 CJEU case, Otero Ramos, which held that employers must undertake individual risk assessments for pregnant, new and breastfeeding mothers. This is a significant change which will substantially reduce the number of women forced to work in unsafe conditions or resign their job. Research suggest that around 4% of pregnant women leave their jobs due to unsafe working conditions (EHRC 2016).

We partnered with the TUC to prepare a toolkit on protecting the health, safety and wellbeing of pregnant women in the workplace. We prepared customised toolkits for a further three unions.



**Maternity Action**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***  
**Year ended 31 January 2023**

We held a Lived Experience discussion group with **asylum seeking women** to explore issues in asylum support, working with Refugee Women Connect and WAST Manchester. Over 180 people attended the report launch, in which two of the participants spoke about their experiences. The research identified problems with dispersal (relocation) policies, substandard housing, difficulties accessing additional payments and the difficulties of living a healthy lifestyle in these circumstances.

Maternity Action was the voluntary sector representative on the joint Home Office and NHS England committee on maternal health for asylum seeking women. The Lived Experience discussion group report was presented to this committee and informed discussions.

Our research with migrant and asylum seeking women continues to influence policy makers. The 2022 Royal College of Midwives statement on migrant women references Maternity Action research into NHS charging and dispersal of asylum seeking women.

Maternity Action undertook a survey of 1,000 mothers for our **Cost of Living** project. The survey found that 51% relied on a credit card or borrowing from friends or families during their maternity leave, 70% struggled to buy essentials and 2% used a food bank during maternity leave. The survey was reported in Grazia magazine. We commenced work on a literature review on the impact of low income during pregnancy and maternity leave on maternal and child health, gender equality and relationships. We have continued to advocate for an end to the unfair treatment of Maternity Allowance under Universal Credit regulations, which leaves many lower income women up to £5,000 worse off than women with equivalent incomes in receipt of Statutory Maternity Pay.

We held a seminar on the cost of living and migrant and asylum seeking mothers in London, which was the first of a series of regional seminars. Speakers included women with Lived Experience, Project 17, the3million and Asylum Matters.

We continued to pursue release of the long overdue evaluation of **Shared Parental Leave** through Parliamentary Questions. The evaluation commenced in 2018. We have further developed our 6+6+6 model for reform of maternity, paternity 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 work with our partner unions, parenting groups and advice agencies to promote our 2021 **Alliance for Maternity Rights Action Plan** to end pregnancy and maternity discrimination in the workplace. The Action Plan, supported by 25 unions and charities, sets out eight key asks for change. The Early Day Motion supporting the Action Plan was supported by 103 MPs.

Maternity Action continues to campaign for an end to **charging vulnerable women for NHS maternity care**. We prepared a detailed briefing on the Department of Health and Social Care Internal Policy Assessment on charging for NHS care and vulnerable groups. In an extraordinary omission, the Internal Policy Assessment was completed without reference to any data held by NHS Trusts. As NHS Trusts both deliver health care and undertake charging, they are well placed to observe the impacts. We continued to raise awareness of poor practice in implementing charging within NHS Trusts, drawing on our 2021 report, *Breach of Trust*.

We worked with local contacts to influence practice within NHS Trusts. We were invited to contribute to a scrutiny process undertaken the Newham Borough Council in relation to Barts Hospital.

**Maternity Action**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***  
**Year ended 31 January 2023**

***Strategic litigation***

Maternity Action continues to undertake strategic casework to clarify the law. In 2022, we represented a self-employed musician who had been wrongly disqualified from Maternity Allowance. The tribunal decided that she was entitled to a reasonable reduction in her Maternity Allowance to reflect the days on which she had worked. She had not returned to her normal working pattern and therefore she remained entitled to some of her maternity pay. This decision provides welcome clarity on entitlement to Maternity Allowance for self-employed women who need to maintain some contact with their businesses or clients and should not face the loss of their maternity pay as a result.

**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 Esme 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 surplus of £71,971 (2022: £70,141 deficit). The reserves at the end of the financial year stood at £555,017 (2022: £483,043) of which £185,075 were restricted (2022: £116,139). The balance on the unrestricted funds were £369,942 (£2022: £366,907).

**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 three 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 fifteen volunteers for their contribution to our support services.

**Maternity Action**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***  
**Year ended 31 January 2023**

**Events after the end of the reporting period**

Particulars of events after the reporting date are detailed in note 25 to the financial statements.

**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

**Maternity Action**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***  
**Year ended 31 January 2023**

**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 not been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 25 October 2023 and signed on behalf of the board of trustees by:

N Pound

C Timms

Chair

Trustee

*N Pound*

*C Timms*

**Maternity Action**  
**Company Limited by Guarantee**  
**Independent Auditor's Report to the Members of Maternity Action**  
**Year ended 31 January 2023**

**Opinion**

We have audited the financial statements of Maternity Action (the 'charity') for the year ended 31 January 2023 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 2023 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 2023**

#### **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 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 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.

#### **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 2023**

#### **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 2023

- 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 2023**

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

26 October 2023

**Maternity Action**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 January 2023**

			<b>2023</b>		2022
	<b>Note</b>	Unrestricted funds £	Restricted funds £	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>					
Donations and legacies	<b>5</b>	212,720	–	<b>212,720</b>	165,614
Charitable activities	<b>6</b>	17,474	623,663	<b>641,137</b>	402,387
<b>Total income</b>		<u>230,194</u>	<u>623,663</u>	<u><b>853,857</b></u>	<u>568,001</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	<b>7</b>	19,789	–	<b>19,789</b>	5,808
Expenditure on charitable activities	<b>8,9</b>	206,381	555,716	<b>762,097</b>	632,334
<b>Total expenditure</b>		<u>226,170</u>	<u>555,716</u>	<u><b>781,886</b></u>	<u>638,142</u>
<b>Net income/(expenditure)</b>		<u>4,024</u>	<u>67,947</u>	<u><b>71,971</b></u>	<u>(70,141)</u>
Transfers between funds		(989)	989	–	–
<b>Net movement in funds</b>		<u>3,035</u>	<u>68,936</u>	<u><b>71,971</b></u>	<u>(70,141)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		366,907	116,139	<b>483,046</b>	553,187
<b>Total funds carried forward</b>		<u>369,942</u>	<u>185,075</u>	<u><b>555,017</b></u>	<u>483,046</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 20 to 32 form part of these financial statements.**

**Maternity Action**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 January 2023**

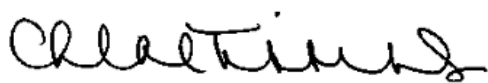
	Note	2023 £	£	2022 £
<b>Fixed assets</b>				
Tangible fixed assets	17		4,093	8,187
<b>Current assets</b>				
Debtors	18	204,959		82,918
Cash at bank and in hand		374,381		413,210
		579,340		496,128
<b>Creditors: amounts falling due within one year</b>	19	28,416		21,269
<b>Net current assets</b>			550,924	474,859
<b>Total assets less current liabilities</b>			555,017	483,046
<b>Net assets</b>			555,017	483,046
<b>Funds of the charity</b>				
Restricted funds			185,075	116,139
Unrestricted funds			369,942	366,907
<b>Total charity funds</b>	21		555,017	483,046

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 25 October 2023, and are signed on behalf of the board by:

C Timms  
Trustee

N Pound  
Chair




Company Registration Number: 06478568

**The notes on pages 20 to 32 form part of these financial statements.**

**Maternity Action**  
**Company Limited by Guarantee**  
**Statement of Cash Flows**  
**Year ended 31 January 2023**

	<b>2023</b>	2022
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	<b>71,971</b>	(70,141)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	<b>4,094</b>	4,094
Accrued (income)/expenses	<b>(105,863)</b>	119,849
<i>Changes in:</i>		
Trade and other debtors	<b>(16,178)</b>	(6,437)
Trade and other creditors	<b>7,147</b>	(3,626)
Cash generated from operations	<b>(38,829)</b>	43,739
Net cash (used in)/from operating activities	<b>(38,829)</b>	43,739
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(38,829)</b>	43,739
<b>Cash and cash equivalents at beginning of year</b>	<b>413,210</b>	369,471
<b>Cash and cash equivalents at end of year</b>	<b>374,381</b>	413,210

**Maternity Action**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 31 January 2023**

**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 Unit 4, 5-7 Wells Terrace, London, N4 3JU.

**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) Regulation 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 the circumstances and projections of the charity, and are satisfied, the going concern basis is appropriate for these financial statements.

It is therefore considered, that the Going Concern status remains intact, and there are no material uncertainties, about the charity's ability to continue its operations

**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 2023**

**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 2023**

**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	-	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 2023

#### 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 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
IG Advisors	30,000	<b>30,000</b>	30,000	30,000
Donations under £5000	14,126	<b>14,126</b>	7,614	7,614
<b>Grants</b>				
Esmee Fairbairn Foundation	60,000	<b>60,000</b>	60,000	60,000
Unison	250	<b>250</b>	10,000	10,000
University and College Union	—	<b>—</b>	3,000	3,000
City Bridge	4,655	<b>4,655</b>	—	—
AB Charity	20,000	<b>20,000</b>	20,000	20,000
Cheshire & Merseyside	70,000	<b>70,000</b>	—	—
Eleanor Hamilton	6,000	<b>6,000</b>	—	—
A O Foundation	1,000	<b>1,000</b>	—	—
London Legal Support Trust	1,134	<b>1,134</b>	—	—
NHS	800	<b>800</b>	—	—
Kick Start (DWP)	4,755	<b>4,755</b>	—	—
Gwyneth Forrester	—	<b>—</b>	25,000	25,000
Blue Thread	—	<b>—</b>	5,000	5,000
Souter trust	—	<b>—</b>	3,000	3,000
Unison Southwest	—	<b>—</b>	1,000	1,000
Chartered Society of Physiotherapy	—	<b>—</b>	1,000	1,000
	<u>212,720</u>	<u><b>212,720</b></u>	<u>165,614</u>	<u>165,614</u>



**Maternity Action**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 January 2023**

**6. Charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
National Lottery Community Fund	–	209,838	<b>209,838</b>
Department of Health and Social Care	–	52,804	<b>52,804</b>
Legal Education Foundation	–	17,850	<b>17,850</b>
City Bridge Trust	–	49,499	<b>49,499</b>
Trust for London	–	51,500	<b>51,500</b>
Access to Justice – Community Justice	–	14,672	<b>14,672</b>
AO Foundation	–	27,500	<b>27,500</b>
Abrdn	–	23,000	<b>23,000</b>
Access to Justice	–	87,000	<b>87,000</b>
Bromley Trust	–	20,000	<b>20,000</b>
Unison	–	60,000	<b>60,000</b>
GMEC	–	10,000	<b>10,000</b>
Training, Affiliation and related income	17,474	–	<b>17,474</b>
	<u>17,474</u>	<u>623,663</u>	<b><u>641,137</u></b>

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

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

**7. Costs of raising donations and legacies**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising costs	<u>19,789</u>	<b><u>19,789</u></b>	<u>5,808</u>	<b><u>5,808</u></b>

# Maternity Action

## Company Limited by Guarantee

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

Year ended 31 January 2023

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Employment & Social Security Advice & Casework (E&SS)	73,964	282,013	<b>355,977</b>
Immigration & Asylum Advice & Casework (I&A)	34,055	92,750	<b>126,805</b>
Policy & Campaign	45,635	109,541	<b>155,176</b>
Core	10,644	–	<b>10,644</b>
Health Justice Partnership (HJP)	–	12,835	<b>12,835</b>
Support costs	42,083	58,577	<b>100,660</b>
	<u>206,381</u>	<u>555,716</u>	<u><b>762,097</b></u>

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

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

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
E&SS	306,977	49,000	39,054	<b>395,031</b>	317,199
I&A	126,805	–	22,737	<b>149,542</b>	114,052
Policy & Campaign	155,176	–	24,207	<b>179,383</b>	166,936
Core	10,644	–	7,198	<b>17,842</b>	28,777
Health Justice Partnership (HJP)	12,835	–	3,000	<b>15,835</b>	–
Governance costs	–	–	4,464	<b>4,464</b>	5,370
	<u>612,437</u>	<u>49,000</u>	<u>100,660</u>	<u><b>762,097</b></u>	<u>632,334</u>

#### 10. Analysis of support costs

	Total 2023 £	Total 2022 £
Staff costs	<b>41,358</b>	32,069
Premises	<b>31,448</b>	34,583
Communications and IT	<b>9,955</b>	4,460
Finance costs	<b>3,008</b>	5,370
Governance costs	<b>4,464</b>	5,370
Other costs	<b>10,427</b>	1,522
	<u><b>100,660</b></u>	<u>83,374</u>

**Maternity Action**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 January 2023**

**Analysis of governance costs**

	Audit Fee	Accountancy Fees	Total 2023	Total 2022
	£	£	£	£
Governance costs	<u>2,232</u>	<u>2,232</u>	<u>4,464</u>	<u>5,370</u>

**11. Analysis of grants**

	2023 £	2022 £
<b>Grants to institutions</b>		
Grants to institutions - Yess Law	<u>49,000</u>	<u>36,950</u>
Total grants	<u>49,000</u>	<u>36,950</u>

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

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

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

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>4,094</u>	<u>4,094</u>
Operating lease rentals	<u>24,334</u>	<u>17,467</u>

**13. Auditors remuneration**

	2023 £	2022 £
Fees payable for the audit of the financial statements	<u>2,232</u>	<u>2,685</u>
Fees for non-audit services	<u>2,232</u>	<u>2,685</u>

**Maternity Action**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 January 2023**

**14. Staff costs**

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

	<b>2023</b>	2022
	<b>£</b>	<b>£</b>
Wages and salaries	<b>551,983</b>	432,947
Social security costs	<b>40,951</b>	29,761
Employer contributions to pension plans	<b>44,571</b>	36,288
	<b><u>637,505</u></b>	<u>498,996</u>

The average head count of employees during the year was 25 (2022: 23). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2023</b>	2022
	<b>No.</b>	<b>No.</b>
Number of staff involved in project work	<b><u>19</u></b>	<u>14</u>

No employee received employee benefits of more than £60,000 during the year (2022: 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 £55,497 (2022: £52,015).

**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**

The transfer from unrestricted fund to restricted fund was to make good funding shortfalls and eliminate negative fund balances.

**Maternity Action**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 January 2023**

**17. Tangible fixed assets**

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
<b>At 1 February 2022 and 31 January 2023</b>	<u>21,678</u>	<u>921</u>	<u><b>22,599</b></u>
<b>Depreciation</b>			
At 1 February 2022	13,491	921	<b>14,412</b>
Charge for the year	<u>4,094</u>	<u>—</u>	<u><b>4,094</b></u>
<b>At 31 January 2023</b>	<u>17,585</u>	<u>921</u>	<u><b>18,506</b></u>
<b>Carrying amount</b>			
<b>At 31 January 2023</b>	<u>4,093</u>	<u>—</u>	<u><b>4,093</b></u>
At 31 January 2022	<u>8,187</u>	<u>—</u>	<u><b>8,187</b></u>

**18. Debtors**

	<b>2023</b> £	2022 £
Trade debtors	<b>15,750</b>	2,400
Prepayments and accrued income	<b>183,449</b>	74,513
Other debtors	<u><b>5,760</b></u>	<u>6,005</u>
	<u><b>204,959</b></u>	<u><b>82,918</b></u>

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

	<b>2023</b> £	2022 £
Trade creditors	<b>1,453</b>	4,206
Accruals and deferred income	<b>5,000</b>	5,000
Social security and other taxes	<b>10,975</b>	7,467
Other creditors	<u><b>10,988</b></u>	<u>4,596</u>
	<u><b>28,416</b></u>	<u><b>21,269</b></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 £44,571 (2022: £36,288).

**Maternity Action**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 January 2023**

**21. Analysis of charitable funds**

**Unrestricted funds**

	At 1 February 2022	Income	Expenditure	Transfers	At 31 January 2023
	£	£	£	£	£
General Funds	<u>366,907</u>	<u>230,194</u>	<u>(226,170)</u>	<u>(989)</u>	<u>369,942</u>

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

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

**Restricted funds**

	At 1st February 2022	Income	Expenditure	Transfers	At 31st January 2023
	£	£	£	£	£
Legal Education Foundation	—	17,850	(17,845)	—	5
London Legal Support Trust	5,000	—	(4,992)	—	8
Department of Health Henry Smith	—	52,804	(15,835)	—	36,969
City Bridge Trust	24,392	49,499	(56,470)	—	17,421
Trust for London	18,439	51,500	(62,811)	—	7,128
A B Charitable Foundation	2,175	—	—	—	2,175
Strategic Legal Fund	—	—	—	—	—
Barrow Cadbury	—	—	—	—	—
National Community Lottery Fund	19,437	209,838	(218,656)	—	10,619
London Community Fund	—	—	—	—	—
Access to Justice - Community Justice	21,696	14,672	(21,821)	—	14,547
Smallwood Trust	—	—	—	—	—
Furlough Income	—	—	—	—	—
Peter Stebbings	—	—	—	—	—
AO Foundation	25,000	27,500	(52,500)	—	—
Abrdn	—	23,000	(23,989)	989	—
Access to Justice	—	87,000	(47,234)	—	39,766
Bromley Trust	—	20,000	(9,960)	—	10,040
Unison	—	60,000	(23,603)	—	36,397
GMEC	—	10,000	—	—	10,000
	<u>116,139</u>	<u>623,663</u>	<u>(555,716)</u>	<u>989</u>	<u>185,075</u>

**Maternity Action**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 January 2023**

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

	At 1st February 2021 £	Income £	Expenditure £	Transfers £	At 31st January 2022 £
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
Barrow Cadbury	3,642	–	(3,642)	–	–
National Community Lottery Fund	15,800	–	(15,800)	–	–
London Community Fund	–	207,607	(188,170)	–	19,437
Access to Justice - Community 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)	–	–
Abrdn	–	25,000	–	–	25,000
Access to Justice	–	–	–	–	–
Bromley Trust	–	–	–	–	–
Unison	–	–	–	–	–
GMEC	–	–	–	–	–
	<u>232,729</u>	<u>375,770</u>	<u>(492,360)</u>	<u>–</u>	<u>116,139</u>

**Maternity Action**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 January 2023**

**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 undertake a project on Health Justice Partnerships.

London Legal Support Trust - Funds to develop a pro bono clinic.

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

Department of Health and Social Care - Funds to support the Health Justice Partnership in the Greater Manchester Area.

A&O Foundation – Funds to support advice for women affected by NHS charging.

National Community Lottery Fund – Funds to support our Employment and Social Security Casework Service.

Access to Justice Foundation (Community Justice) – Funds to sustain advice services.

Abrdn financial fairness trust– Funds for a policy and influencing project on maternity pay and benefits.

Access to Justice (Help Accessing Legal Support (HALS)) - Funds to support advice services.

Bromley Trust – Funds to support advice to women affected by NHS charging.

Unison - Funds to support policy and influencing work on the impact of the cost of living crisis on low income mothers.

City Bridge Trust – Funds to provide advice on employment and social security in London.

Peter Stebbings - Funds to the Maternity Rights Advice Service.

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



**Maternity Action**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 January 2023**

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	4,093	–	<b>4,093</b>
Current assets	394,265	185,075	<b>579,340</b>
Creditors less than 1 year	(28,416)	–	<b>(28,416)</b>
<b>Net assets</b>	<b>369,942</b>	<b>185,075</b>	<b>555,017</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	8,187	–	8,187
Current assets	379,989	116,139	496,128
Creditors less than 1 year	(21,269)	–	(21,269)
<b>Net assets</b>	<b>366,907</b>	<b>116,139</b>	<b>483,046</b>

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

	At 1 Feb 2022 £	Cash flows £	At 31 Jan 2023 £
Cash at bank and in hand	413,210	(38,829)	<b>374,381</b>

**24. Operating lease commitments**

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

	2023 £	2022 £
Not later than 1 year	<b>23,000</b>	23,000
Later than 1 year and not later than 5 years	–	23,000
	<b>23,000</b>	<b>46,000</b>

**25. Post balance sheet events**

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

**26. Related parties**

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

**27. Going concern**

The trustees have considered the circumstances and projections of the charity, and are satisfied, the going concern basis is appropriate for these financial statements.