

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

Maternity Action
Company Limited by Guarantee
Audited Financial Statements
31 January 2024

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 2024

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Maternity Action
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 January 2024

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 2024.

Reference and administrative details

Registered charity name	Maternity Action
Charity registration number	1128776
Scottish charity registration	SC048882
Company registration number	06478568
Principal office and registered office	Unit 4 5-7 Wells Terrace London N4 3JU

The trustees

Heather Wakefield	(Retired 4 September 2023)
Chloe Timms	
Nicole Valentinuzzi	
Nicola Pound	
Janet Hankin	
Sabeez Malik	(Appointed 8 April 2024)
Emma Popo	(Appointed 8 April 2024)
Lois Davies	(Appointed 8 April 2024)
Alice Webb	
Ayesha Mohsin	

Senior Management Team	Rosalind Bragg - Director	(Resigned 31 May 2024)
	Alison Fiddy – Director	(Appointed 1 June 2024)

Auditor	Jackson Nicholas Assie Limited Chartered Certified Accountants & Statutory Auditor Suite 7, Meridian House 62 Station Road Chingford London E4 7BA
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Bankers	Unity Trust Bank Nine Brindley Place Birmingham B1 2HB
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Maternity Action
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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 January 2024

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.

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

Vision and Strategic Report:

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.

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Year ended 31 January 2024

What we do

Maternity Action delivers expert legal advice on the rights of low-income 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. We have Maternity Health Justice Partnerships in place in Cheshire and Merseyside and Greater Manchester and East Cheshire. We have formal partnerships with Greater Manchester Law Centre and YESS Law.

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.

Our online information, advice and casework services 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 Mumsnet clinics. We have volunteers who support our campaigns and policy work, and who provide expert advice on management issues.

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.

Achievements and performance

Employment and social security advice

Through our **Maternity Rights Advice Service**, our team of employment lawyers and welfare rights advisers deliver advice on rights at work, maternity pay and benefits for low-income families. 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. Service users requiring additional support are referred on to our casework service.

Our service is unique in providing free, integrated, expert advice on social security and employment, including the complex entitlements of migrant families.

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Year ended 31 January 2024

Maternity Action commenced the first **Maternity Health Justice Partnership** in Cheshire and Merseyside in 2022, in which our expert legal advice was embedded in maternity services. We commenced our second partnership in Greater Manchester and East Cheshire in 2023. This is being delivered in partnership with local maternity services and the Greater Manchester Law Centre.

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, Shearman & Sterling (as of 1 May 2024, A&O Shearman), Hogan Lovells and Reed Smith. In 2021, our service won the Law Works Best New Pro Bono Activity award. During 2023, we trained 119 law firm volunteers from our four partner law firms and we currently have 340 volunteers on the platform.

In 2023, we answered a total of 3,100 calls and emails. Demand for our advice services remains high and the national advice line is oversubscribed – answering one in four unique callers. We are seeking funding for further regional services and increased national service capacity to meet the continuing high levels of need.

In a survey of service users in 2023, 94% of respondents reported increased awareness of their rights, 92% reported feeling more confident and 82% reported feeling less stressed as a result of the advice they received. 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 reported 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 52% earning below £30,000, 4% dependent on their partners and 3% reliant on benefits. Service users are disproportionately likely to be from Black and minority ethnic backgrounds (22%), including 3% Black or Black British African, and 3% Asian or Asian British Indian.

Tiff, a single parent with two children, was referred by her midwife to our advice service in her third trimester. She had already started maternity leave early ahead of giving birth and had applied, and started receiving, maternity allowance. Tiff was unaware of the impact of claiming maternity allowance on her existing universal credit claim and how it would make her much worse off. She was also worried about her employer's treatment of her role and wasn't sure what her employment status was or if she had been incorrectly told to be self-employed despite her work set-up matching that of an employee. At the time of referral, Tiff was shocked about the impact maternity allowance had on her existing benefits and the financial implications of this. She also had the additional worry of knowing her unborn baby was unwell which had resulted in her starting her maternity leave early.

Our adviser was able to provide reassurance to Tiff on accessing additional financial support around the travel costs for the increased number of hospital visits she was having to make during her pregnancy, and was able to advise on other benefits she might be entitled to. In addition, our adviser explained how Tiff's universal credit claim would increase again with her maternity allowance coming to an end.

Given the complexity of the employment issues Tiff had raised, we were able to refer her to our specialist employment and social security casework team for additional legal support to ensure her employment rights were protected.

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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 2023, the clinic answered 66 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 achieved through a partnership with the charity, YESS Law. 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. Peer support is only offered to women receiving legal representation.

In 2023, we closed 172 cases. In the three years to August 2023 the service provided casework representation to 620 women and recouped £2.4 million in unpaid wages, maternity pay and settlement agreements.

We represented two clients at tribunal hearings in 2023 following refusal of maternity allowance. One case found that DWP had wrongly refused maternity allowance following a stillbirth and the other case found that DWP had wrongly disqualified a self-employed woman who worked more than ten days during her maternity allowance period. We are seeking improved guidance as a result of these cases.

In 2023, we represented a number of migrant care workers with Health and Care Skilled Worker visas. In two cases, their maternity allowance claims had been wrongly refused. As skilled workers have no recourse to public funds this was their only source of income during their maternity leave and they were facing destitution. In two other cases, care workers had seen a reduction in hours after telling their employers of their pregnancy. This affected their ability to qualify for maternity pay and in one case her employer stopped providing work prior to her maternity leave.

We deliver **training and capacity building** on employment rights and social security to frontline charities and unions. In 2023, we commenced a 12 month pilot Propel project to build capacity in frontline charities supporting marginalised pregnant women and new mothers.

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 2023, our information sheets were viewed over two 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).

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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 2023, we responded to 496 requests for advice, delivering delivered legal representation and intensive casework support to a further 85 women.

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 very much for your support, time and effort I also want to say thank you to everyone in the office of the Maternity Action."

Of women receiving intensive casework in 2023, 97% had incomes of less than £30,000, 100% were from Black and minoritised ethnic backgrounds and 19% disclosed that they were survivors of violence.

The service is highly effective. In 2023, we secured cancellation or write-off of over £345,000 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.

Keisha contacted the team just after she had fled an abusive partner. She was pregnant, staying with friends and had decided not to attend any further antenatal appointments as she was told she was going to receive a bill of over £8000. An adviser spent time with Keisha over a series of appointments to build up trust. Keisha disclosed serious and sustained domestic and sexual abuse. The adviser sent submissions to the Overseas Visitor Team asking that the team exempt Keisha from NHS charges because the care was caused by sexual abuse. The Overseas Visitor Team cancelled the charges.

In 2024, we will launch a Maternity Health Justice Partnership for **asylum seeking women** in Greater Manchester and East Cheshire. This service will work closely with maternity and voluntary services to support asylum seeking 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. In 2023, we advised 227 midwives and community workers.

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Year ended 31 January 2024

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.

In 2023, we adopted our **Lived Experience strategy**, which aims to strengthen the voice and influence of pregnant women and new parents in our organisation, particularly those with Lived Experience of low income and inequality. The strategy sets out actions in relation to our Board and staff team, setting strategic directions, and developing both our policy and campaigning work and our advice services.

We undertook research into the impact of the **cost of living crisis** on pregnant women and new mothers. The project was guided by our Lived Experience panel which was made up of women with recent experience of maternity and economic stress.

We released the second of our surveys of pregnant women and new mothers affected by the cost of living. This found that 71% of respondents reported worrying about money during pregnancy and maternity leave, up from 64% in our 2022 survey. Over half (55%) struggled to purchase essentials. The proportion of women who had borrowed money or relied on credit cards increased from 51% to 60% and the amount borrowed increased. The number returning to work early for financial reasons also increased, from 42% to 58% of respondents.

We produced our report, *A Perfect Storm*, which documented women's experiences and presented a series of recommendations for change. These covered rates of maternity pay and benefits, eligibility for maternity pay and benefits, changes to employment law to better protect pregnant workers and increased access to advice on maternity rights. The report also made recommendations to improve support for migrant and asylum seeking mothers.

We produced a detailed review of the academic literature on the impact of poverty and economic stress on maternal health, relationships and gender equality: *The impact on mothers and families of low maternity payments and the cost of living crisis: a literature review*.

Early evidence from this project was quoted in the June 2023 Petitions Committee debate on increasing the rate of maternity pay. We held two regional webinars on the cost of living and maternity in London and Manchester, with further webinars planned for 2024.

We provided oral and written evidence to the Women and Equalities Select Committee inquiry into equalities and the UK asylum process. Our evidence was quoted in the report and supported recommendations to improve data collection, increase rates of **asylum support** and restrict dispersal of asylum seeking women who are pregnant or new mothers. Our submission drew on our 2022 research, *Maternal Health: exploring the lived experiences of pregnant women seeking asylum*.

Maternity Action is the voluntary sector representative on the joint Home Office and NHS England committee on maternal health for asylum seeking women.

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Year ended 31 January 2024

We successfully influenced the Government to release the long overdue evaluation of **Shared Parental Leave** which commenced in 2018. This found that take-up by fathers was less than 4% and largely limited to well-paid, White professional men. We have continued to advocate for 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 were invited to speak about parental leave at the Venice Forum, which is an international collaboration aiming to build the case for investment in maternal, neonatal and child health.

Maternity Action continues to campaign for an end to **charging vulnerable women for NHS maternity care**. We released a series of videos of women's stories of maternity charging. These provide powerful personal testimony of the harsh impact of charging on migrant women in vulnerable circumstances. We worked with the Royal College of Midwives and the Royal College of Obstetricians and Gynaecologists on an update to our *Access Guide* for NHS Trusts, due for release in 2024. We supported local groups and local authority contacts seeking to improve practice on charging in their local NHS Trust.

Strategic litigation

Maternity Action continues to undertake strategic casework to strengthen maternity rights and clarify the law.

We worked with DPG solicitors on the successful High Court challenge on payment of cash support to asylum seeking parents accommodated in hotels: HA [2023] EWHC 1876 (Admin). This resulted in pregnant women in hotel accommodation receiving £3/week and payments of between £3 and £5/week for parents of young children.

We worked with DPG solicitors on a challenge to the level of asylum support for pregnant women and new parents: AO CO/1553/2023. This challenge prompted the Home Office to review these payments and to increase them to £4.25/week for pregnant women and £4.50 - £8.50/week for parents of young children.

We worked with Bhatt Murphy Solicitors on the successful High Court challenge to the unwritten Home Office policy of detaining people with outstanding NHS debts on return to the UK: MXB [2023] EWHC 1272 (Admin). We assisted in identifying suitable claimants and provided a detailed witness statement.

Financial Review

Principal funding sources

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

1. Grant and donations from broad range of sources including major grant givers such as Esmée Fairbairn Foundation, The National Lottery Community Fund, the Legal Education Foundation, the Access to Justice Foundation, the Allen & Overy Foundation, City Bridge Trust and the Department of Health and Social Care. We also received donations from individuals and corporate partners.
2. Income generating activities including training courses, and review or preparation of specialist information for third party organisations.

This year we incurred a deficit of £9,935 (2023: £71,971 surplus). The reserves at the end of the reporting period were £545,082 (2023: £555,017) of which £149,699 were restricted (2023: £185,075). The balance on the unrestricted funds were £395,383 (2023: £369,942).

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Year ended 31 January 2024

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 the preparation of the budget and the mid-year budget review and takes appropriate action to address any shortfalls 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 to be spent in the short term so there are currently no funds for long term investment.

Plans for future years

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

We plan to refresh our website with a view to making it more accessible and easier to navigate, explore ways to diversify our income streams and start work on our next strategic plan. We want to increase our reach, ensuring we can support the women who need us most and in a way that best meets their needs.

2024 will also see a change of Director for Maternity Action as Ros Bragg will be stepping down at the end of May 2024.

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 five times during the year. The Finance sub-committee, and HR sub-committee also met five times during the year. The day-to-day management of the organisation is delegated to the Director. During the course of the year, our Director was Ros Bragg. The Treasurer reviews the budget and financial reports on a regular basis and these are reported to the Board at quarterly meetings.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of this report were:

- Heather Wakefield
- Nikki Pound
- Chloe Timms
- Alice Webb
- Nicole Valentinuzzi
- Janet Hankin
- Ayesha Mohsin

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Year ended 31 January 2024

Trustees recruitment and induction

New trustees are appointed from time to time by the existing trustees. An assessment of skills gaps relating to the aims and objectives of the charity is regularly completed by the trustees and new members identified. New trustees receive an induction pack consisting of governing documents, an outline of legal and financial responsibilities, detailed financial information, information about the charity's work and staff team, and a specific briefing relating to the individual 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.

We have applied for AQS accreditation to ensure consistency in the quality of our advice. We update our safeguarding policies and procedures annually and train staff. Safeguarding is a standing item at our quarterly Board meetings.

Events after the end of the reporting period

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

Directors 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;

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Year ended 31 January 2024

- (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

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

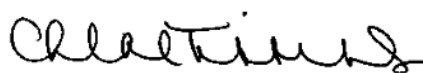
Small company provisions

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 19 September 2024 and signed on behalf of the board of trustees by:



N Pound
Trustee
24/10/24



C Timms
Trustee
24/10/24

Maternity Action
Company Limited by Guarantee
Independent Auditor's Report to the Members of Maternity Action
Year ended 31 January 2024

Opinion

We have audited the financial statements of Maternity Action (the 'charity') for the year ended 31 January 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cashflows 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 2024 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 Standard 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 relating to the 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 this size and nature the auditors are used 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 preparation of the financial statements is appropriate.

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

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

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

Year ended 31 January 2024

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 audited financial statements are prepared is consistent with the audited 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 audited 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 audited 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.

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

Year ended 31 January 2024

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)© 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 2024

- 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 2024

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

North Chingford

London E4 7DB

20 September 2024

Maternity Action
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 January 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	284,738	–	284,738	212,720
Charitable activities	6	44,410	708,334	752,744	641,137
Total income		<u>329,148</u>	<u>708,334</u>	<u>1,037,482</u>	<u>853,857</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	(26,734)	–	(26,734)	19,789
Expenditure on charitable activities	8,9	(259,634)	(761,049)	(1,020,683)	762,097
Total expenditure		<u>(286,368)</u>	<u>(761,049)</u>	<u>(1,047,417)</u>	<u>781,886</u>
Net (expenditure)/income		<u>42,780</u>	<u>(52,715)</u>	<u>(9,935)</u>	<u>71,971</u>
Transfers between funds		(17,339)	17,339	–	–
Net movement in funds		<u>25,441</u>	<u>(35,376)</u>	<u>(9,935)</u>	<u>71,971</u>
Reconciliation of funds					
Total funds brought forward		369,942	185,075	555,017	483,046
Total funds carried forward		<u>395,383</u>	<u>149,699</u>	<u>545,082</u>	<u>555,017</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 33 form part of these financial statements.

Maternity Action
Company Limited by Guarantee
Statement of Financial Position
31 January 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	17		–	4,093
Current assets				
Debtors	18	135,978		204,959
Cash at bank and in hand		<u>445,670</u>		<u>374,381</u>
		581,648		579,340
Creditors: amounts falling due within one year	19	<u>(36,566)</u>		<u>(28,416)</u>
Net current assets			545,082	550,924
Total assets less current liabilities			545,082	555,017
Net assets			545,082	555,017
Funds of the charity				
Restricted funds			149,699	185,075
Unrestricted funds			395,383	<u>369,942</u>
Total charity funds	21		545,082	555,017

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 19 September 2024, and are signed on behalf of the board by:

N Pound

N Pound
Trustee
24/10/24

Company Registration Number: 06478568

C Timms

C Timms
Trustee
24/10/24

The notes on pages 20 to 33 form part of these financial statements.

Maternity Action
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 January 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income	(9,935)	71,971
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,093	4,094
Accrued expenses/(income)	144,838	(105,863)
<i>Changes in:</i>		
Trade and other debtors	(79,657)	(16,178)
Trade and other creditors	11,950	7,147
Cash generated from operations	71,289	(38,829)
Net cash from/ (used in) operating activities & Net increase/(decrease) in cash equivalents	71,289	(38,829)
Cash and cash equivalents at beginning of year	374,381	413,210
Cash and cash equivalents at end of year	<u>445,670</u>	<u>374,381</u>

Maternity Action
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 January 2024

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 2024

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 2024

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 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 2024

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 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
IGA	—	—	30,000	30,000
Donations under £5000	8,691	8,691	14,126	14,126
Grants				
Cheshire & Merseyside	137,400	137,400	70,000	70,000
The Joseph Rowntree Charitable Trust	58,050	58,050	—	—
IGA	35,000	35,000	—	—
AB Charitable Trust	22,000	22,000	20,000	20,000
Esmee Fairbairn Foundation	6,000	6,000	60,000	60,000
Blue Thread	5,500	5,500	—	—
Eleanor Hamilton	5,000	5,000	6,000	6,000
Souter Trust	5,000	5,000	—	—
London Legal Trust	1,337	1,337	1,134	1,134
Unison	—	—	250	250
City Bridge	760	760	4,655	4,655
A O Foundation	—	—	1,000	1,000
NHS	—	—	800	800
Kick Start (DWP)	—	—	4,755	4,755
	<u>284,738</u>	<u>284,738</u>	<u>212,720</u>	<u>212,720</u>

Maternity Action
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 January 2024

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Department of Health and Social Care	–	167,982	167,982
National Lottery Community Fund	–	104,487	104,487
Legal Education Foundation	–	78,500	78,500
Justice First	–	57,000	57,000
Trust for London	–	62,900	62,900
City Bridge – Propel	–	50,000	50,000
City Bridge	–	50,500	50,500
Access to Justice Foundation	–	43,500	43,500
Abrdn Financial	–	26,523	26,523
A O Foundation	–	25,000	25,000
Bromley Trust	–	20,000	20,000
GMEC	–	10,000	10,000
ROSA – Voices from Front Line	–	7,000	7,000
Secondments – Yess Law	6,906	–	6,906
Affiliation Income	5,500	–	5,500
Strategic Legal Fund (ILPA)	–	4,942	4,942
Settlement Income	3,600	–	3,600
Commissioned work	990	–	990
Training Income	274	–	274
Miscellaneous Income	27,140	–	27,140
	<u>44,410</u>	<u>708,334</u>	<u>752,744</u>

Maternity Action
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 January 2024

6. Charitable activities *(continued)*

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

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising costs	<u>26,734</u>	<u>26,734</u>	<u>19,789</u>	<u>19,789</u>

Maternity Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
E&SS	51,654	239,935	291,589
I&A	70,214	86,472	156,686
Policy & Campaign	58,983	124,729	183,712
Core	28,298	4,941	33,239
Health Justice Partnership (HJP)	9,400	237,253	246,652
Support costs	41,085	67,719	108,805
	<u>259,634</u>	<u>761,049</u>	<u>1,020,683</u>

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

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
E&SS	291,589	22,941	314,530	395,031
I&A	156,686	12,514	169,200	149,542
Policy & Campaign	183,712	14,600	198,312	179,383
Core	33,239	15,642	48,881	17,842
Health Justice Partnership (HJP)	246,652	38,583	285,235	15,835
Governance costs	—	4,525	4,525	4,464
	<u>911,878</u>	<u>108,805</u>	<u>1,020,683</u>	<u>762,097</u>

Maternity Action
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 January 2024

10. Analysis of support costs

	£	Total 2024	Total 2023
	£	£	£
Staff costs	42,441	42,441	41,358
Premises	32,731	32,731	31,448
Communications and IT	6,895	6,895	9,955
Finance costs	6,150	6,150	3,008
Governance costs	4,524	4,524	4,464
Other costs	16,064	16,064	10,427
	<u>108,805</u>	<u>108,805</u>	<u>100,660</u>

Analysis of governance costs

	Audit Fee	Accountancy Fees	Total 2024	Total 2023
	£	£	£	£
Governance costs	<u>2,262</u>	<u>2,262</u>	<u>4,464</u>	<u>4,464</u>

11. Analysis of grants

	2024	2023
	£	£
Grants to institutions		
Grants to institutions - Yess Law	—	49,000
Total grants	<u>—</u>	<u>49,000</u>

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

12. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	4,093	4,094
Operating lease rentals	<u>25,665</u>	<u>24,334</u>

13. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	2,262	2,232
Fees payable for non-audit services	<u>2,262</u>	<u>2,232</u>

14. Staff costs

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

	2024	2023
	£	£
Wages and salaries	724,960	551,983
Social security costs	59,978	40,951
Employer contributions to pension plans	58,675	44,571
	<u>843,613</u>	<u>637,505</u>

Maternity Action

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

14. Staff costs *(continued)*

The average head count of employees during the year was 28 (2023: 25). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff involved in project work	<u>16</u>	<u>8</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2024	2023
	No.	No.
£60,000 to £69,999	<u>1</u>	<u>—</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total paid to key management personnel for services provided to the charity was £69,376 (2023: £55,497).

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.

17. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 February 2023 and 31 January 2024	<u>21,678</u>	<u>921</u>	<u>22,599</u>
Depreciation			
At 1 February 2023	17,585	921	18,506
Charge for the year	<u>4,093</u>	<u>—</u>	<u>4,093</u>
At 31 January 2024	<u>21,678</u>	<u>921</u>	<u>22,599</u>
Carrying amount			
At 31 January 2024	<u>—</u>	<u>—</u>	<u>—</u>
At 31 January 2023	<u>4,093</u>	<u>—</u>	<u>4,093</u>

Maternity Action
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 January 2024

18. Debtors

	2024	2023
	£	£
Trade debtors	97,963	15,750
Prepayments and accrued income	32,161	183,449
Other debtors	5,854	5,760
	<u>135,978</u>	<u>204,959</u>

19. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	4,824	1,453
Accruals and deferred income	1,200	5,000
Social security and other taxes	16,353	10,975
Other creditors	14,189	10,988
	<u>36,566</u>	<u>28,416</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 £58,675 (2023: £44,571).

21. Analysis of charitable funds

Unrestricted funds

	At 1 February 2023	Income	Expenditure	Transfers	At 31 January 2024
	£	£	£	£	£
General Funds	<u>369,942</u>	<u>329,148</u>	<u>(286,368)</u>	<u>(17,339)</u>	<u>395,383</u>

	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>

Maternity Action
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 January 2024

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 February 2023 £	Income £	Expenditure £	Transfers £	At 31 January 2024 £
Legal Education Foundation	5	78,500	–	–	78,505
London Legal Support Trust	8	–	–	–	8
Department of Health (DHSC)	36,969	167,982	(218,560)	13,609	–
City Bridge Trust	17,421	50,500	(52,353)	–	15,568
Trust for London	7,128	62,900	(59,768)	–	10,260
AB Charitable Trust	2,175	–	(2,175)	–	–
Lottery	10,619	104,487	(115,107)	1	–
Access to Justice - Community Justice	14,547	–	(6,869)	–	7,678
AO Foundation	–	25,000	(25,000)	–	–
Abrdn Financial	–	26,523	(30,250)	3,727	–
Access to Justice Foundation	39,766	43,500	(83,268)	2	–
Bromley Trust	10,040	20,000	(19,790)	–	10,250
Unison	36,397	–	(36,397)	–	–
GMEC	10,000	10,000	(20,000)	–	–
Strategic Legal Fund (ILPA)	–	4,942	(4,942)	–	–
Justice First	–	57,000	(50,380)	–	6,620
City Bridge Trust - London Propel	–	50,000	(29,190)	–	20,810
London Rosa	–	7,000	(7,000)	–	–
	<u>185,075</u>	<u>708,334</u>	<u>(761,049)</u>	<u>17,339</u>	<u>149,699</u>

Maternity Action
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Notes to the Financial Statements *(continued)*
Year ended 31 January 2024

21. Analysis of charitable funds *(continued)*

	At 1 February 2022 £	Income £	Expenditure £	Transfers £	At 31 January 2023 £
Legal Education Foundation	–	17,850	(17,845)	–	5
London Legal Support Trust	5,000	–	(4,992)	–	8
Department of Health (DHSC)	–	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
AB Charitable Trust	2,175	–	–	–	2,175
Lottery	19,437	209,838	(218,656)	–	10,619
Access to Justice - Community Justice	21,696	14,672	(21,821)	–	14,547
AO Foundation	25,000	27,500	(52,500)	–	–
Abrdn Financial	–	23,000	(23,989)	989	–
Access to Justice Foundation	–	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
	116,139	623,663	(555,716)	989	185,075

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 Partnership.

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

AB 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 (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.

Maternity Action
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Notes to the Financial Statements *(continued)*
Year ended 31 January 2024

21. Analysis of charitable funds *(continued)*

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

GMEC – This is a contribution to the DHSC project.

Strategic Legal Fund – For the training and qualification of a Justice First Fellow.

City Bridge Foundation (London new mothers) – Towards the costs of an outreach worker, and advice worker and associated expenses towards an exploration if the intersectional disadvantages faced by pregnant women and new mother.

Voices from the Frontline (ROSA) – To create campaign videos sharing women's stories of NHS charging.

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

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	–	–	–
Current assets	431,949	149,699	581,648
Creditors less than 1 year	(36,566)	–	(36,566)
Net assets	<u>395,383</u>	<u>149,699</u>	<u>545,082</u>

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

Maternity Action
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Notes to the Financial Statements *(continued)*
Year ended 31 January 2024

23. Analysis of changes in net debt

	At 1 Feb 2023	Cash flows	At 31 Jan 2024
	£	£	£
Cash at bank and in hand	374,381	71,289	445,670

24. Operating lease commitments

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

	2024	2023
	£	£
Not later than 1 year	22,800	23,000
Later than 1 year and not later than 5 years	13,300	—
	36,100	23,000

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 a 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.