

Charity registration number 1157845

**ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES  
(AIMS)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

# ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

## LEGAL AND ADMINISTRATIVE INFORMATION

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### **Constitution:**

Association for Improvements in the Maternity Services is a Charity Incorporated Organisation (CIO).

### **Commencement of trading:**

Association for Improvements in the Maternity Services was founded in 1960 and was registered as a CIO on 14 July 2014.

### **Trustees:**

The trustees of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the period and since the period end were as follows:

<b>Trustees</b>	Dr D Chippington Derrick D V Brassington Dr N J Higson R Robertson J A Klair (Appointed 18 August 2022)
<b>Charity number</b>	1157845
<b>Independent examiner</b>	Azets Audit Services Ashcombe Court Woolsack Way Godalming Surrey GU7 1LQ

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# **ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)**

## **CONTENTS**

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	<b>Page</b>
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Statement of financial position	9
Notes to the financial statements	10 - 18

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# **ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 31 MARCH 2022***

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The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **The Impact of AIMS**

##### **OUR YEAR IN NUMBERS**

**The Helpline** answered 429 queries, 113 by phone and 316 by email. The ten most asked-about issues were, in order: Home Birth, Consent, Induction, Covid-19, The Maternity Services, Coercion and Bullying, Making a Complaint, Birth Supporters and Caesareans.

**The Social Media Group** was responsible for a Facebook reach of 87,982, and an Instagram reach of 37,321. The single most viewed item was the Facebook post, "AIMS welcomes changes made to the NICE guidelines on inducing labour", made on 4th November.

**Birth Information pages** on the website were accessed 184,212 times. The most popular pages were: Vaginal Examination in Labour, How Accurate is my Due Date?, Freebirth, Unassisted Childbirth and Unassisted Pregnancy, and Post Partum Haemorrhage.

**The Campaigns Group** provided detailed submissions to 11 NICE, government and other consultations, wrote substantial reviews of 5 key documents and published 7 position papers. AIMS comments on the draft NICE Induction guideline were accessed over 3000 times.

Between 35 and 40 AIMS members have served as Volunteers during the year.

#### **Public Benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### Achievements and performance

##### AIMS Campaigning

AIMS Campaigns Volunteers have engaged in variety of Campaigning work including input to consultations, reviewing key documents, attending meetings and conferences and reading research, all of which has been documented in reports in each of the four AIMS Journals published this year:

During the pandemic AIMS has continued to play a leading role in the But Not Maternity Alliance with other maternity rights charities, campaigning for the lifting of restrictions on partners/ supporters being admitted throughout the maternity services.

The rapidly evolving situation and changing guidance during the pandemic required us to make frequent updates to the "Coronavirus and your maternity care" webpage [www.aims.org.uk/information/item/coronavirus](http://www.aims.org.uk/information/item/coronavirus) and our template letters for maternity service users to self-advocate for their care needs.

We have maintained our involvement in various maternity service forums and engagement with key stakeholders. For example, we have been participating in the RCM's re:Birth project, NHS-E's Stakeholder Council, the MBRRACE Stakeholder Group and NMPA Clinical Review Group.

We developed a set of position papers intended to provide clear, accessible and up-to-date statements about important issues in the maternity services, what AIMS believes needs to change, what campaigning AIMS is doing and what others can do to help bring about change.

- [Physiology-Informed Maternity Services](#)
- [Decision Making in Maternity](#)
- [Continuity of Carer](#)
- [Obstetric Violence](#)
- [Choice of Birthplace](#)
- [Freebirth](#)
- [Racial inequalities in maternity care](#)

#### New AIMS Guides

The Publications Team have produced and published the next three in a series of AIMS Guides: The AIMS Guide to Twin Pregnancy & Birth, The AIMS Guide to Giving Birth to Your Baby, and The AIMS Guide to Safety in Childbirth.

These books are at the core of our mission providing comprehensive information on key maternity issues and decision making. They provide evidence-based information to enable informed decision making, but also help the reader to understand how they can assert their right to be supported in the decisions they make.

Further books in this series are planned or underway and the next to be published will be The AIMS Guide to Birthing your Placenta. Future books will provide information on issues which we know are of importance to those using the maternity services and those supporting them.



# ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### Birth Information

This year the Birth Information Team have worked together to manage the continued updating of existing Birth Information pages on the AIMS website which we endeavour to review on a 2-yearly basis, and the writing of new pages, which is a key openly accessible resource to support maternity service users to make informed decisions.

We have added two new pages to the website:

- [www.aims.org.uk/information/item/whos-who-pregnancy-birth](http://www.aims.org.uk/information/item/whos-who-pregnancy-birth)
- [www.aims.org.uk/journal/item/induction-birth-information](http://www.aims.org.uk/journal/item/induction-birth-information)

We have also completely revised and updated the [www.aims.org.uk/information/item/vaccination-during-pregnancy](http://www.aims.org.uk/information/item/vaccination-during-pregnancy) page as well as revising the pages on:

- [www.aims.org.uk/information/item/choosing-place-of-birth](http://www.aims.org.uk/information/item/choosing-place-of-birth)
- [www.aims.org.uk/information/item/maternity-rights](http://www.aims.org.uk/information/item/maternity-rights)

### AIMS Helpline

The higher than normal level of enquiries to the Helpline due to the Coronavirus pandemic has continued, which imposed a heavy workload on our Helpline team. By informing people of their rights, encouraging and supporting them to write to their local Trusts and Boards, and through our own campaigning efforts, we have been able to help many maternity service users to get the support they needed, to persuade some services to reconsider how they were providing care, and to get some improvements made to the National guidance. This will have benefitted much larger numbers than we are able to reach directly.

Specific issues such as support for homebirth, partner/supporter attendance at antenatal appointments and scans, throughout labour, or to stay after the birth, or to be allowed a second supporter during labours have needed particular attention. This is in addition to our regular work providing people with the information and support they need to make and assert decisions about their care.

Helpline Volunteers also worked on two stories published in 'The Observer': "Fear on the Wards", about the coercive use of the threat of social services referrals, and one on the suspension of support for homebirths.

### AIMS Journal

We have continued to produce our quarterly Journal and publish in open access on our website. The four Journals published were:

A Plurality of Births: Languages, Places, Communities (Volume 33 No. 2 June 2021)  
[www.aims.org.uk/journal/index/33/2](http://www.aims.org.uk/journal/index/33/2)

This Journal contained themed articles which explored how communities, based around culture, countries, languages or even just like-mindedness, can be a powerful place to share experiences of pregnancy, birth and parenthood. The same communities can also be extremely marginalised, and face huge obstacles in accessing services with equity and equality.

Decision Making and Consent (Volume 33 No. 3 September 2021)  
[www.aims.org.uk/journal/index/33/3](http://www.aims.org.uk/journal/index/33/3)

If the maternity services in the UK were getting decision making and consent right, then AIMS would have very little to do. This Journal covered: Legal aspects of consenting to treatment; being able to make, and act on, your own decisions about your pregnancy and birth; designing the perfect caesarean birth; thought-provoking birth poetry; spirituality and perinatal decision-making; and much more.

# ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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Birth of a pandemic: How we coped (Volume 33 No. 4 December 2021)  
[www.aims.org.uk/journal/index/33/4](http://www.aims.org.uk/journal/index/33/4)

This Journal deals with the Covid-19 pandemic and our experiences of birth and campaigning during that period. It highlights, through personal accounts, the challenges faced by families before, during and after birth, and includes the perspectives of a midwife and of an NCT tutor.

Induction: love's labours lost? (Volume 34 No. 1 March 2022)  
[www.aims.org.uk/journal/index/34/1](http://www.aims.org.uk/journal/index/34/1)

This issue was timed to follow the publication of the new NICE guidelines in November '21, and to acknowledge growing concern about the ever-increasing rate of induction of labour, now standing at 34%. The great range of articles this quarter includes pieces reflecting on this issue, personal accounts of induction, a report on the new guidelines, and a new AIMS information page about induction of labour that will help parents make decisions in anticipation of this being offered.

All the Journals provided updates from the AIMS Campaigns team on their work over the past few months, which is now a regular section in the Journal.

#### **Social Media**

This year we implemented some new and hopefully eye-catching styles of branding for posts. This includes the use of themed templates for different types of post and the use of 'carousels' to present longer content.

Coverage for AIMS has been brilliant - thanks mainly to the Campaigns team. Social media activity where AIMS is being tagged in posts, generally talked-about and collaborating with campaigns such as the But Not Maternity alliance continues to put the spotlight on AIMS.

Statistics for the year to 31st March 2022 showed

- 87,982 Facebook page reach
- 3,189 Facebook page visits
- 37,321 Instagram page reach
- 22,724 Instagram profile visits

#### **AIMS organisation**

AIMS became a Charity in 2014. Most of the committee became Trustees and continued to be actively involved in the day to day running of AIMS. As AIMS celebrated its 60th Anniversary, the Trustees were keen to ensure we had a robust structure and working practices with a clear vision of AIMS' future.

In 2020 we therefore transitioned to a new structure with Trustees taking a more traditional oversight and strategy role, while a small volunteer Management team handles day-to-day decisions and Volunteer support.

Through the current year we have continued to develop our working practices and approvals processes. All Volunteers have been invited to attend an orientation training session which is designed to give everyone a common understanding of AIMS organisation. We have introduced training for our peer reviewers and social media post approvers who work to ensure that all our written output is consistent with AIMS policies and stated positions.

The Trustees have begun work on developing a comprehensive strategy, with input from Volunteers who attended four strategy workshops in March and April 2022.

# **ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

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AIMS is proud of our long history of independence. We do not receive any funding or benefit from being linked to any commercial enterprise. The Trustees believe that it continues to be of vital importance that AIMS is, and is seen to be, wholly independent of any third parties in order to preserve our reputation for providing impartial information, as set out in our "Advertising, Promotion & Endorsement Policy statement"

[www.aims.org.uk/general/advertising-promotion-endorsement](http://www.aims.org.uk/general/advertising-promotion-endorsement)

### **AIMS AGM**

The AIMS AGM was held on Saturday 4th September on Zoom. 10 AIMS members attended and instead of gathering around a single candle to start the meeting, were encouraged to light their own candles reminding us "that it is better to light a single candle than to curse the darkness".

The business of the AGM followed, with presentation of the Trustees Annual Report and Accounts and the election of Trustees.

The formal business of the AGM was followed by a discussion on the topic of how we can make AIMS current services more supportive of fathers and other partners, introduced with a reading of the recent AIMS Journal article by Scott Mair of PMH Support Introducing PMH Support.

We concluded the meeting with time for a social get together, not the same as the usual AIMS shared lunch, but it was good to have the time just to talk.

### **AIMS Volunteer meetings**

We have continued to run regular All Volunteers meetings which provide updates on the work of the different Volunteer teams and a chance to discuss a range of organisational and maternity services issues, as well as enabling Volunteers who work in different areas of AMS to get to know one another..

3 Volunteer meetings were held online this year in April, July and December 2021.

### **AIMS 60th Birthday Conference**

We had planned to hold a one day conference in Birmingham in June 2020 to celebrate 60 year of AIMS work, in conjunction with hosting the annual ENCA, the European Network of Childbirth Associations conference. This event was postponed twice, due to the pandemic but we reluctantly decided to cancel altogether before we had to pay the balance of the cost to the venue, losing our deposit of £1,118, rather than risking the full amount in what was still a very uncertain situation.



# ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### Financial review

#### Income

Members' subscriptions and book sales continue to provide the backbone of our funding. Subscriptions raised the sum of £8,904 (2021 - £10,188).

#### Publications

Income from sales of books were similar to the previous year at £17,114 (2021 - £17,504) as the release of new titles continued with, the AIMS Guide to Twin Pregnancy & Birth published in April 2021 and The AIMS Guide to Giving Birth to Your Baby in December 2021. The AIMS Guide to Safety in Childbirth was finished just before year end and published in April 2022.

#### Costs

Costs of publications were lower than last year at £12,669 (2021 - £14,670) in line with the slightly lower level of sales of our books.

Support costs were significantly lower than in the previous year at £8,309 (2021 - £12,738), mostly due to the lower staff costs while we were without an office manager. We continued to hold all our meetings online, which helped keep running costs low.

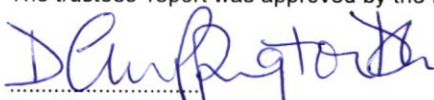
### Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

### Structure, governance and management

E J Ashworth	(Resigned 4 September 2021)
Dr D Chippington Derrick	
D V Brassington	
S I R Ridley	(Resigned 27 June 2021)
Dr N J Higson	
V Henchy	(Resigned 21 May 2021)
R Guirguis	(Resigned 31 May 2022)
R Robertson	
M Hill	(Appointed 7 June 2021 and resigned 19 August 2022)
J A Klair	(Appointed 18 August 2022)
J Evans	(Appointed 17 March 2022 and resigned 22 April 2022)

The trustees' report was approved by the Board of Trustees.



Dr D Chippington Derrick

Trustee

Dated: 13/9/22

# **ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)**

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I report to the trustees on my examination of the financial statements of Association For Improvements In The Maternity Services (AIMS) (the charity) for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Debra Saunders  
FCA  
Azets Audit Services  
Ashcombe Court  
Woolsack Way  
Godalming  
Surrey  
GU7 1LQ  
United Kingdom

Dated: ...14.September 2022

# ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b><u>Income and endowments from:</u></b>					
Donations and subscriptions	2	12,090	17,505	6,000	23,505
Charitable activities	3	17,114	19,452	-	19,452
Other trading activities	4	312	320	-	320
Other income	5	228	231	-	231
<b>Total income</b>		<b>29,744</b>	<b>37,508</b>	<b>6,000</b>	<b>43,508</b>
<b><u>Expenditure on:</u></b>					
Raising funds	6	12,669	14,670	-	14,670
Charitable activities	7	14,579	11,069	6,000	17,069
<b>Total resources expended</b>		<b>27,248</b>	<b>25,739</b>	<b>6,000</b>	<b>31,739</b>
<b>Net movement in funds</b>		<b>2,496</b>	<b>11,769</b>	<b>-</b>	<b>11,769</b>
Fund balances at 1 April 2021		57,354	45,585	-	45,585
<b>Fund balances at 31 March 2022</b>		<b>59,850</b>	<b>57,354</b>	<b>-</b>	<b>57,354</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

## STATEMENT OF FINANCIAL POSITION


AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	11		119		261
<b>Current assets</b>					
Stocks	12	27,045		17,658	
Debtors	13	603		2,384	
Cash at bank and in hand		37,811		41,996	
		<u>65,459</u>		<u>62,038</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(5,728)</u>		<u>(4,945)</u>	
Net current assets			59,731		57,093
<b>Total assets less current liabilities</b>			<u>59,850</u>		<u>57,354</u>
<b>Income funds</b>					
Unrestricted funds			59,850		57,354
			<u>59,850</u>		<u>57,354</u>

The financial statements were approved by the Trustees on .....



Dr D Chippington Derrick  
Trustee



D V Brassington  
Trustee



# **ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **1 Accounting policies**

#### **Charity information**

The charity is a Charity Incorporated Organisation (CIO) in England and Wales with charity number 1157845. Its registered office is 1 Carlton Close, Camberley, Surrey, GU15 1DS. The names of the trustees can be found on the legal and administrative information page.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

# ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Membership subscriptions received in the nature of a gift are recognised in donations.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Government grants are recognised when the charity is legally entitled to them after any performance conditions have been met. Where there are no performance conditions attached to the terms of the grant, the income is recognised on an accruals basis.

#### Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure heading.

Charitable costs relate to any costs incurred by the charity whilst working towards meeting its objectives.

Support costs have been allocated between governance costs and other support, on the basis of time spent.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Other support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

The irrecoverable VAT is charged against the category of expenditure for which it was incurred.

### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	25% on cost
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# ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the income statement.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of impairment is recognised immediately in the income statement.

#### 1.8 Stocks

Stocks held for resale as part of non-charitable trade are measured at the lower of cost and net realisable value.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and other short-term liquid investments with original maturities of three months or less.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Trade and other debtors

Trade and other debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

#### 1.12 Creditors

The charity has creditors which are measured at settlement amount less any trade discounts.

### 2 Donations and subscriptions

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2022 £	2021 £	2021 £	2021 £
Donations and gifts	3,186	3,974	-	3,974
Government grants	-	3,343	-	3,343
Membership fees	8,904	10,188	-	10,188
Non-government grant	-	-	6,000	6,000
	<u>12,090</u>	<u>17,505</u>	<u>6,000</u>	<u>23,505</u>

# ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 3 Charitable activities

	Publication sales 2022 £	Publication sales 2021 £	Talks and Workshops 2021 £	Total 2021 £
Sales within charitable activities	17,114	17,504	1,948	19,452

All income from publications sales, talks and workshops is unrestricted for both 2022 and 2021.

### 4 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Sales of merchandise	312	320



# ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 5 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Royalties	207	63
Commissions received	21	168
	<u>228</u>	<u>231</u>

### 6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising</u>		
Opening stock of publications	17,658	12,173
Purchases, production and distribution	22,056	20,155
Closing stock of publications	(27,045)	(17,658)
	<u>12,669</u>	<u>14,670</u>

# ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 7 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Conference costs	1,118	-
Cost of producing journals	3,502	2,921
	<u>4,620</u>	<u>2,921</u>
Share of support costs (see note 8)	8,309	12,738
Share of governance costs (see note 8)	1,650	1,410
	<u>14,579</u>	<u>17,069</u>
<b>Analysis by fund</b>		
Unrestricted funds	14,579	11,069
Restricted funds	-	6,000
	<u>-</u>	<u>6,000</u>

Conference costs relate to the non-refundable element of the deposit for the ENCA Conference that was cancelled during the year.

### 8 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Staff costs	3,381	-	3,381	8,025	-	8,025
Depreciation	142	-	142	143	-	143
Administrative expenses	4,744	-	4,744	4,547	-	4,547
Trustees' expenses	-	-	-	23	-	23
Volunteers' expenses	42	-	42	-	-	-
Independent examination	-	1,650	1,650	-	1,410	1,410
	<u>8,309</u>	<u>1,650</u>	<u>9,959</u>	<u>12,738</u>	<u>1,410</u>	<u>14,148</u>
Analysed between Charitable activities	<u>8,309</u>	<u>1,650</u>	<u>9,959</u>	<u>12,738</u>	<u>1,410</u>	<u>14,148</u>

# ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 9 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
1	1
<u>1</u>	<u>1</u>

### Employment costs

	2022 £	2021 £
Wages and salaries	3,381	8,025
	<u>3,381</u>	<u>8,025</u>

No employee received total employee benefits (excluding employer pension costs) of more than £60,000 (2021 — none).

There were no employees whose annual remuneration was more than £60,000.

### 10 Taxation

The company is a registered charity and is therefore not liable to corporation tax.

### 11 Tangible fixed assets

	Office equipment £
<b>Cost</b>	
At 1 April 2021	570
At 31 March 2022	<u>570</u>
<b>Depreciation and impairment</b>	
At 1 April 2021	309
Depreciation charged in the year	142
At 31 March 2022	<u>451</u>
<b>Carrying amount</b>	
At 31 March 2022	<u>119</u>
At 31 March 2021	<u>261</u>

# ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 12 Stocks

	2022 £	2021 £
Work in progress	1,580	1,880
Finished goods and goods for resale	25,465	15,778
	<u>27,045</u>	<u>17,658</u>

### 13 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Other debtors	20	68
Prepayments and accrued income	583	2,316
	<u>603</u>	<u>2,384</u>

### 14 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Deferred income	15	75	1,187
Trade creditors		1,974	1,684
Accruals		3,679	2,074
		<u>5,728</u>	<u>4,945</u>

### 15 Deferred income

	2022 £	2021 £
Other deferred income	75	1,187
	<u>75</u>	<u>1,187</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
<b>Deferred income is included within:</b>		
Current liabilities	75	1,187
	<u>75</u>	<u>1,187</u>



# ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 15 Deferred income

(Continued)

	2022 £	2021 £
Movements in the year:		
Deferred income at 1 April 2021	1,187	1,752
Released from previous periods	(1,187)	(1,752)
Resources deferred in the year	75	1,187
	<u>75</u>	<u>1,187</u>
Deferred income at 31 March 2022	<u>75</u>	<u>1,187</u>

### 16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:				
Intangible fixed assets	-	-	-	-
Tangible assets	119	261	-	261
Current assets/(liabilities)	59,731	57,093	-	57,093
	<u>59,850</u>	<u>57,354</u>	<u>-</u>	<u>57,354</u>

### 17 Related party transactions

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

During the year, the trustees were reimbursed the following expenses for fulfilling their duties:

Type of expenses reimbursed	2022 £	2021 £
Travel expenses	-	-
Out-of pocket expenses	-	23
Journal editing fees	-	-
	<u>-</u>	<u>23</u>

The number of trustees who were reimbursed for expenses was none (2021 - 1)