

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

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

LEGAL AND ADMINISTRATIVE INFORMATION

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:

Trustees

Dr D Chippington Derrick	
D V Brassington	
Dr N J Higson	
J A Klair	(Appointed 18 August 2022)
K M Graves	(Appointed 1 October 2022)
K M Glenton	(Appointed 17 November 2022)
H Willington	(Appointed 13 March 2023)

Charity number

1157845

Accountants

Azets
Ashcombe Court
Woolsack Way
Godalming
Surrey
GU7 1LQ

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

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ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

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 227 queries, 63 telephone and 164 email enquiries. The ten most asked-about issues were, in order: homebirth, induction of labour, consent, coercion and bullying, making a complaint, support for letters sent to maternity service, VBAC and caesareans, freebirth and midwife led units.

The Social Media Team was responsible for a Facebook reach of 56,247, and an Instagram reach of 22,686. The single most viewed item was our Facebook post about our Journal article "Respectful Vaginal Examinations", made on 8th August 2022.

Birth Information pages on the website were accessed 160,413 times. The most popular pages were: Vaginal Examination in Labour (accessed 54,222 times), How Accurate is my Due Date? (access 40,253 times) and Freebirth, Unassisted Childbirth and Unassisted Pregnancy (accessed 19,024 times)

AIMS Journal articles on the website were accessed 280,182 times.

The Campaigns Team wrote substantial reviews of seven key documents including the Ockenden and East Kent reports, wrote letters to two new Secretaries of State for Health, and had four articles published in external Journals. Campaign pages on the website were accessed 10,854 times.

AIMS work depends on volunteers and we are grateful for the contributions of 89 people this year. 52 AIMS members have served as **volunteers** and another 37 people were **authors** of Journal articles or birth information pages.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

AIMS Campaigning

Much of our effort has been focused on building up the AIMS Campaigns Team to provide a knowledgeable, dedicated resource for the vital work. To this end we have created an induction pack for new Campaigns volunteers and instituted monthly meetings. We now have sub-groups working on our core campaigns for Continuity of Carer, Better Births implementation and Physiology-informed Maternity Services.

AIMS Campaigns Volunteers have engaged in a variety of Campaigning work including reviewing key documents, writing articles for the AIMS Journal and other publications, 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:

www.aims.org.uk/journal/item/csg-update-june-2022

www.aims.org.uk/journal/item/csg-update-sept-2022

www.aims.org.uk/journal/item/aims-campaigns-update-december-2022

www.aims.org.uk/journal/item/aims-campaigns-update-march-2023

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, NMPA Clinical Review Group, the GMC's patient forum and the Charities' and Service Users Maternity Continuity of Carer Network

We published on our website a review of milestones in Continuity of Carer implementation, and updates on progress towards this model of care.

Following the publication of our seventh position paper [Racial inequalities in maternity care](#) in March 2022 we have set up a process for reviewing our current position papers www.aims.org.uk/campaigning/item/positionpapers and consider what other areas will be important for us to address.

New AIMS Guides

The Publications Team have produced and published the next in a series of AIMS Guides: The AIMS Guide to Giving Birth to Your Placenta.

The AIMS Guide to Twin Pregnancy and Birth was removed from sale in April 2022 after concerns were raised about some of the content. It is being reviewed by a number of topic experts and we hope to reissue it with an appropriate note of errata.

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 including on birth after caesarean, breech birth and homebirth. Future books will provide information on issues which we know are of importance to those using the maternity services and those supporting them.

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 are a key openly accessible resource to support maternity service users to make informed decisions.

We have added one new page to the website, Obstetric Violence, and revised and updated a number of pages: Vaginal Examinations in Labour, Ways of Managing your Labour, Medications in Pregnancy, Medications in Breastfeeding and How Accurate is my Due Date. There are also a number of pages currently at various stages in the process; these include Home Birth, Post-Partum Hemorrhage, and Might I Need a Caesarean if my Labour is Induced?

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

AIMS Helpline

The main issue this year has been homebirth suspension, or homebirth “under review” as it is called now, which is very unsettling for women and birthing people. This is being attributed to staff shortages and the after effects of lockdowns. There was a corresponding increase in enquiries about free-birth in 2023. Another significant issue is informed consent, which seems to be routinely ignored. Sometimes the notes will say “consent given” when the woman has no recollection of this. In all our enquiries we aim to empower the person to negotiate the system and make their own decisions about their care.

AIMS Journal

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

The Sound of Violence (Journal Vol. 34, No. 2 June 2022)

<https://www.aims.org.uk/journal/index/34/2>

The theme of this issue was obstetric violence. Obstetric violence can take many forms including neglect, verbal or physical violence, confidentiality breaches, discrimination, and medical procedures being performed under coercion or without informed consent. First hand accounts, reports, and feature articles make clear that many are left feeling violated by acts that are considered normal by everyone else involved.

Once Upon a Birth (Journal Vol. 34, No. 3 September 2022)

<https://www.aims.org.uk/journal/index/34/3>

This Journal dives deep into the archives of remembered and published experiences, uncovering remarkable stories. The pace of change in medicine, technology, social care and communities has accelerated to the point that living memory can take us to times that feel like ancient history. In this edition of the AIMS Journal, we layer remembered stories and retold reflections onto AIMS knowledge, evidence and strength.

Picturing Birth (Journal Vol. 34, No. 4 December 2022)

<https://www.aims.org.uk/journal/index/34/4>

The theme of this issue is the expression of birth experience through the medium of art and the hope was that it would be bursting with the warmth and colour of deeply personal and reflective birth art images. Yet, despite a widely offered invitation to contribute, it appears that for most people, the experience of birth was not a pretty picture. There were just two wonderful images illustrating the original intention, along with some wonderful birth poetry; but the absence of the expected flood of pictures, the very silence, the fear ‘to go there’, the what is *not* in this issue was felt to be equally powerful and to speak volumes.

Dare we say it? Physiological birth (Journal Vol. 35, No.1 March 2023)

<https://www.aims.org.uk/journal/index/35/1>

The March issue of the AIMS Journal explores physiological birth and why it matters, and why physiology-informed care enhances every birth and protects the well-being of the whole family.

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.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Social Media

Our social media activity has been hampered by limited volunteer resources, but we now have some new members on the team, and are looking at simplifying the way we schedule posts, as well as involving members of the Campaigns Team to drive engagement with our campaigning activity.

Statistics for the year to 31st March 2023 showed:

- 56,247 Facebook page reach
- 3,380 Facebook page visits
- 22,686 Instagram page reach
- 7,881 Instagram profile visits

AIMS organisation

AIMS was founded in 1960 and became a Charity in 2014.

In 2020 we 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.

In 2022 we further developed the structure with the addition of Team Leads to facilitate the teams delivering different aspects of AIMS work. We also assigned a 'link trustee' to each team to provide informal oversight and improve communication between trustees and other volunteers.

Through the current year we have continued to develop our working practices with the introduction of a new volunteer details form to ensure that all active volunteers are assigned to a role that matches their skills, experience and interests, and a new volunteer agreement to clarify expectations on both sides.

The trustees have built on the output of the strategy workshops held in early 2022 to redefine the AIMS vision, mission, values and the three pillars of work that support delivery of the mission:

- Providing objective, accessible, evidence-based information tailored to the needs of maternity service users and those who support them
- Providing individual support and tools for self-advocacy
- Campaigning and lobbying at national level for the service improvements that we believe are needed

For details see www.aims.org.uk/about-aims

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 .

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

AIMS AGM

The AIMS AGM was held online on Saturday 1st October 2022. 15 people 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 presentation and discussion of the new AIMS strategy and proposed organisational changes as described under 'AIMS Organisation.'

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 AIMS to get to know one another.

Four Volunteer meetings were held online this year in April, July and November 2022 and February 2023.

AIMS Workshops

We began planning a programme of online interactive workshops on topics relating to the AIMS Guides or other key topics of interest to birth workers and activists. The first two titles are 'Focusing on Induction of Labour' and 'The Foundation Stones for Supporting the Physiological Process in Pregnancy and Birth.' The first of these was run in April 2023, and we hope to run at least one topic per month, with a mix of daytime and evening sessions.

Financial review

Income

Members' subscriptions and book sales continue to provide the backbone of our funding. Subscriptions raised the sum of £7,970 (2022 - £8,904). The current cost of living crisis and resulting pressure on family finances has meant the loss of a significant number of members. We are very grateful for the increase in donations of £783 to £3,969 (2022 - £3,186).

Publications

Income from sales of books was unfortunately much lower than in the previous year at £7,605 (2022 - £17,114). The AIMS Guide to Safety in Childbirth was published in April 2022 and The AIMS Guide to Giving Birth to your Placenta in March 2023.

Costs

Costs of publications were lower than last year at £9,084 (2022 - £12,669) in line with the lower level of sales of our books.

Support costs were significantly higher than in the previous year at £15,287 (2022 - £8,309), mostly due to almost a full year of salary costs as we recruited a replacement office manager who started work early in the financial year. We continued to hold most of our major 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.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Deficit

Expenditure for the year was greater than income by £11,593, largely due to the decrease in sales of books but also the reduction in membership subscriptions. This must be reversed or the charity will not survive. We are currently looking at fundraising initiatives, including applying for grants, and ways by which we may be able to increase membership income and donations. We have also just started to run online workshops which in addition to providing education on key issues, also generate income, and started to look for funding to make it possible to provide information in other formats and/or languages, increasing our reach and potentially increasing our donor base.

Structure, governance and management

Dr D Chippington Derrick

D V Brassington

Dr N J Higson

R Guirguis

(Resigned 31 May 2022)

R Robertson

(Resigned 1 October 2022)

M Hill

(Resigned 19 August 2022)

J A Klair

(Appointed 18 August 2022)

J Evans

(Resigned 22 April 2022)

K M Graves

(Appointed 1 October 2022)

K M Glenton

(Appointed 17 November 2022)

H Willington

(Appointed 13 March 2023)

We are pleased to have been able to recruit several additional trustees who have brought new skills to the team. Recruitment has been through a mix of advertising using our own and external media, personal contacts, and encouraging volunteers to apply. In the coming year we hope to recruit further trustees and increase the diversity of the board.

Statement of Public Benefit

The Trustees confirm that we have acted in accordance with the public benefit guidance published by the Charity Commission.

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

.....
Dr D Chippington Derrick

Trustee

Dated:

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS) FOR THE YEAR ENDED 31 MARCH 2023

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Association For Improvements In The Maternity Services (AIMS) for the year ended 31 March 2023, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 13 September 2021. Our work has been undertaken solely to prepare for your approval the financial statements of Association For Improvements In The Maternity Services (AIMS) and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Association For Improvements In The Maternity Services (AIMS) and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Association For Improvements In The Maternity Services (AIMS) has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Association For Improvements In The Maternity Services (AIMS). You consider that Association For Improvements In The Maternity Services (AIMS) is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Association For Improvements In The Maternity Services (AIMS). For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

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Azets
Ashcombe Court
Woolsack Way
Godalming
Surrey
GU7 1LQ
United Kingdom

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income and endowments from:</u>			
Donations and subscriptions	2	11,939	12,090
Charitable activities	3	7,605	17,114
Other trading activities	4	72	312
Other income	5	278	228
Total income		<u>19,894</u>	<u>29,744</u>
<u>Expenditure on:</u>			
Raising funds	6	<u>9,084</u>	<u>12,669</u>
Charitable activities	7	<u>22,403</u>	<u>14,579</u>
Total resources expended		<u>31,487</u>	<u>27,248</u>
Net movement in funds		(11,593)	2,496
Fund balances at 1 April 2022		<u>59,850</u>	<u>57,354</u>
Fund balances at 31 March 2023		<u><u>48,257</u></u>	<u><u>59,850</u></u>

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		-		119
Current assets					
Stocks	12	27,806		27,045	
Debtors	13	3,490		603	
Cash at bank and in hand		23,511		37,811	
		<u>54,807</u>		<u>65,459</u>	
Creditors: amounts falling due within one year	14	<u>(6,550)</u>		<u>(5,728)</u>	
Net current assets			48,257		59,731
Total assets less current liabilities			<u>48,257</u>		<u>59,850</u>
Income funds					
Unrestricted funds			48,257		59,850
			<u>48,257</u>		<u>59,850</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 2023

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.

The CIO meets the definition of a public benefit entity under FRS 102 SORP through its campaigning, helpline and guides.

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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 2023

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.

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

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 2023

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible 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
	2023	2022
	£	£
Donations and gifts	3,969	3,186
Membership fees	7,970	8,904
	<u>11,939</u>	<u>12,090</u>

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	Publication sales 2023 £	Publication sales 2022 £
Sales within charitable activities	7,605	17,114

All income from publications sales, talks and workshops is unrestricted for both 2023 and 2022.

4 Other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Sales of merchandise	72	312

5 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Royalties	225	207
Other income	14	-
Commissions received	39	21
	278	228

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising		
Opening stock of publications	27,045	17,658
Purchases, production and distribution	9,845	22,056
Closing stock of publications	(27,806)	(27,045)
	<u>9,084</u>	<u>12,669</u>

7 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2023	2022
	£	£
Conference costs	-	1,118
Cost of producing journals	3,775	3,502
	<u>3,775</u>	<u>4,620</u>
Share of support costs (see note 8)	15,287	8,309
Share of governance costs (see note 8)	3,341	1,650
	<u>22,403</u>	<u>14,579</u>

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	8,803	-	8,803	3,381	-	3,381
Depreciation	119	-	119	142	-	142
Administrative expenses	5,801	-	5,801	4,744	-	4,744
Trustees' expenses	238	-	238	-	-	-
Volunteers' expenses	326	-	326	42	-	42
Legal and professional	-	1,961	1,961	-	-	-
Independent examination	-	-	-	-	1,650	1,650
Accountancy	-	1,380	1,380	-	-	-
	<u>15,287</u>	<u>3,341</u>	<u>18,628</u>	<u>8,309</u>	<u>1,650</u>	<u>9,959</u>
Analysed between						
Charitable activities	<u>15,287</u>	<u>3,341</u>	<u>18,628</u>	<u>8,309</u>	<u>1,650</u>	<u>9,959</u>

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>1</u>	<u>1</u>
Employment costs	2023 £	2022 £
Wages and salaries	<u>8,803</u>	<u>3,381</u>

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.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Tangible fixed assets

	Office equipment £
Cost	
At 1 April 2022	570
At 31 March 2023	570
Depreciation and impairment	
At 1 April 2022	451
Depreciation charged in the year	119
At 31 March 2023	570
Carrying amount	
At 31 March 2023	-
At 31 March 2022	119

12 Stocks

	2023 £	2022 £
Work in progress	-	1,580
Finished goods and goods for resale	27,806	25,465
	27,806	27,045

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	1,475	20
Prepayments and accrued income	2,015	583
	3,490	603

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	15	160	75
Trade creditors		729	1,974
Accruals		5,661	3,679
		6,550	5,728

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Deferred income

	2023 £	2022 £
Other deferred income	160	75

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	160	75
Movements in the year:		
Deferred income at 1 April 2022	75	1,187
Released from previous periods	(75)	(1,187)
Resources deferred in the year	160	75
Deferred income at 31 March 2023	160	75

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fund balances at 31 March 2023 are represented by:		
Intangible fixed assets	-	-
Tangible assets	-	119
Current assets/(liabilities)	48,257	59,731
	48,257	59,850

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

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 expenses of £238 (2022: £nil) for fulfilling their duties.