

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

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

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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	
K M Graves	
K M Glenton	
H Willington	
R Beigi	(Appointed 15 January 2025)
M Barron Baratech	(Appointed 19 December 2024)
H Northern Thakur	(Appointed 16 July 2025)
A C Percher	(Appointed 16 July 2025)
E Dickson-Raven	(Appointed 16 July 2025)

Charity number

1157845

Accountants

Azets
Ashcombe Court
Woolsack Way
Godalming
GU7 1LQ

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and financial statements for the year ended 31 March 2025.

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)".

Achievements and performance

THE IMPACT OF AIMS

OUR YEAR IN NUMBERS

Campaigns Team Campaigns pages on the website were accessed over 22,030 times, compared with 13,203 times last year. Campaigns Team volunteers attended over one hundred meetings and conferences.

The Helpline answered 94 queries, these have been a mixture of emails and voicemail enquiries. All enquirers received written responses and many had telephone conversations with helpline volunteers. The number of enquiries was lower than the previous year (132).

AIMS Birth Information pages were accessed over 70,000 times, with the most frequently visited pages still being How accurate is my 'due date'?; Freebirth, Unassisted Childbirth and Unassisted Pregnancy; Vaginal Examinations and Am I more likely to need a caesarean if my labour is induced? This is lower than last year (86,000), so we are working to raise awareness of our resource e.g. through social media, engagement with student midwives and links from other sources of information.

AIMS published four **Journals** during the year and the articles in these on the website have been accessed over 20,000 times. The most frequently accessed articles from each of these were: Mental health and pregnancy - Phoebe's story, Type 1 diabetes and maternity care: Jane's story, Exploring trust within the midwife-mother relationship, AIMS urges action as newly released analysis demonstrates better care when 'full pathway continuity of carer' is in place and Transgenerational trauma: a story of one Jewish family.

Articles from previous AIMS Journals continue to be accessed, and the most frequently accessed articles this year included: Labour Induction at Term – How great is the risk of refusing it? (7803); Three's a crowd: vaginally born triplets (11498) and Physiological birth: how it works (5402).

AIMS Guides and other publications

We sold 472 physical copies of our books as well as digital copies on Kindle. In the previous year we sold 640 physical copies. We are working on two new AIMS Guides for publication in 2026.

We ran 15 **AIMS workshops** that were attended by 85 doulas, midwives, student midwives, antenatal educators and AIMS volunteers. In the previous year we ran 11 workshops attended by 62 people. This was our second year of running workshops and we are still developing this initiative.

AIMS work depends on volunteers and we are grateful for the contributions of 88 people this year. 55 AIMS members have served as volunteers contributing regularly to AIMS work and another 27 people were authors of Journal articles or birth information pages and a further 6 contributed in other ways. We estimate the value of the hours given by our regular volunteers to be in excess of £85,000 based on the Real Living Wage of £12.60 per hour, though many of our volunteers are highly skilled people who could command much higher rates than this.

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 2025

AIMS Campaigning

We now have two well-established working groups of volunteers focusing on our key campaigns for Continuity of Carer and Physiology Informed Maternity Services (PIMS). The latter group are developing case studies, a number of which are now on the website [PIMS](#) with more in development. Campaigns Volunteer Catharine Hart guest edited an issue of the AIMS Journal [Journal Vol. 37, No. 2 — Women in labour: Do not disturb!](#) with support from the PIMS team. This included a variety of articles about physiology-informed care and where it is to be found (or not found!) within our maternity services. The Continuity of Carer group meet regularly and diligently contribute to social media posts and resources, whilst keeping a watchful eye on this model of care in maternity services throughout the four nations. They have contributed a number of articles on this topic to the AIMS Journal.

AIMS has been invited to participate in a number of research projects. These included being PPI partners for the Plan-A project (developing a decision aid for planning mode of birth), membership of the steering group for the Royal College of Midwives' research prioritisation project, membership of the Independent Advisory Group for the evaluation of the new Maternity and Neonatal Independent Senior Advocacy (MNISA) service and participation in the CHERISH project (Co-development of holistic, personalised support to improve experience and outcomes for those aiming for spontaneous labour and birth). AIMS was also consulted on the BEST-UK survey on obstetric violence and birth trauma, and on priorities for the i6 research project.

AIMS continues to be represented on a number of key bodies including the NHS England Stakeholder Council, NMPA Clinical Reference Group, the MBRRACE stakeholder group and the Charities' and Service Users Maternity Continuity of Carer Network. Our Volunteers in Northern Ireland were stakeholders for the Renfrew Report 'Enabling Safe Quality Midwifery Services and Care In Northern Ireland'. In addition, our Volunteers have attended or spoken at a wide range of conferences, webinars and other events.

Written outputs included six open letters to politicians and key maternity service stakeholders in England, Scotland and Northern Ireland. We provided stakeholder comments on the draft NICE guideline on Maternal and Child Nutrition, a submission to the Birth Trauma All Party Parliamentary Group survey, an open letter commenting on the findings of that, and a submission to the Government's 'Change NHS' survey. We also ran a 'Change NHS' community engagement workshop and reported the output.

Full details of all our campaigning activities can be found in each of the four AIMS Journals published this year:

www.aims.org.uk/journal/item/aims-campaigns-update-june-24

www.aims.org.uk/journal/item/aims-campaigns-update-september-24

www.aims.org.uk/journal/item/campaigns-update-december-24

www.aims.org.uk/journal/item/campaigns-update-march-2025

AIMS Guides

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 has been reviewed by a number of topic experts and has now been relaunched with a supplement that corrects, updates and clarifies some information.

AIMS 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 Breech Birth and Birth After Caesarean. Future books will provide information on issues which we know are of importance to those using the maternity services and those supporting them. Producing new books requires a substantial investment, so we will be exploring options for grants or crowdfunding to cover this.

Birth information

This year the Birth Information Team has continued to work together to manage the process of updating and creating Birth Information pages for the AIMS website. We endeavour to review pages on a 2-yearly basis. AIMS Birth Information pages are a key openly accessible resource to support maternity service users to make informed decisions.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

We have added three new pages, on Mental Health Support, Legal Support, and Birth Trauma resources and are developing ones on Intrahepatic Cholestasis of Pregnancy, Lotus Birth, Perinatal Mental Health and Birth Trauma, and Neurodiversity in Birth.

We have also reviewed and updated our pages 'Am I more likely to need a caesarean if my labour is induced?', 'Freebirth', 'Making decisions about your care', 'Understanding Quantitative Research', and 'Induction and the Chance of a Caesarean'.

With the help of funding from our Big Give match-funding campaign we now have Polish translations, including videos, of two key pages - Making Decisions About Your Maternity Care, and Who's Who in Pregnancy and Birth available on our website. We are in the process of adding versions of these in Bengali, Urdu, Punjabi and Romanian, in order to make this important information more accessible to those whose first language is not English

AIMS Helpline

Helpline volunteers listen to the person, provide evidence based information to help them make decisions, to support them in their decisions, to help them to navigate the system, and to know their rights.

We have recruited a number of new members which should enable us to answer more queries, as well as reviewing and updating the information in our 'template answers.'

The ten most asked-about issues were, in order: induction of labour, suspension or restriction of support for homebirths, children's services, consent, making a complaint, coercion or bullying, maternity services, ultrasound, unattended birth and gestational diabetes.

AIMS Journal

We have continued to produce our quarterly Journal and publish it in open access on our website. All the Journals provided updates from the AIMS Campaigns team on their work over the past few months and campaigns-related as well as themed articles. The themes of the four Journals published in the year were:

When the Mother is Unwell (Journal Vol. 36, No. 2 June 2024) This issue focuses on the experience of maternity care for those who embark on pregnancy already unwell or who become unwell at some point before or after their baby is born.

A Matter of Trust (Journal Vol. 36, No. 3, September 2024) explores different aspects of trust encountered in the course of a person's maternity care.

The deafness loop: a cycle of inequality (Journal Vol. 36, No. 4 December 2024) considers the experience of care for deaf parents and also for parents who discover that their baby is deaf. We have called this issue, 'The Deafness Loop (with a nod to the hearing loop): a cycle of inequality'. This is because the inequalities that deaf babies born today will face from birth and throughout their education, are directly connected to the inequalities that Deaf parents face throughout their maternity care.

Listen with Grandmother ((Journal Vol. 37, No. 1 March 2025) includes six personal accounts of what it is to be a grandmother. It also considers how the experiences of the past can be carried from one generation to the next.

Social Media

Having simplified our processes for managing the creation and scheduling of social media posts we are now able to publish at least one post a day across Facebook, Instagram and X, plus selected posts on LinkedIn. Our engagement has also benefited from the involvement of the Campaigns team to share relevant posts from other organisations.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Fundraising

The funds raised from our previous Big Give match-funding campaign have now largely been spent as planned on attendance at campaigns-related events, engagement with student midwives, and the translation of Birth Information pages. The small remaining balance will be spent this year on further translations and video versions of these pages.

Our Fundraising team ran a second successful Big Give match-funding campaign in June 2025. We reached our target of £2,500 in donations, doubled to £5,000 with match funding from Global's Make Some Noise, and received an additional £535 in Gift Aid. £1,000 of this will be used to support the attendance of Campaigns Volunteers at meetings and conferences, and the rest will support our other activities.

The Fundraising Team has made or is currently working on applications to a number of grant providers, including the National Lottery's Awards For All. We are running surveys to gather feedback from Helpline enquirers, workshop attendees and other beneficiaries and stakeholders to evidence the need for and impact of our work in grant applications.

AIMS organisation

AIMS was founded in 1960 and became a Charity in 2014. Detail of the structure and governance of the charity are explained in this video [How AIMS Governance works](#)

Details of the AIMS vision, mission, values and the three pillars of work that support delivery of the mission can be found here: www.aims.org.uk/about-aims [aims.org.uk].

In early 2024 the Trustees identified four strategic aims with the intention of delivering these within three years.

1. Be an influential, effective and well-informed lay voice in the national debate on maternity services improvement
2. Be providing accessible, reliable, evidence-based information that is accessed annually by a number equal to at least 25% of pregnant women and people, and 50% of birth workers and maternity staff.
3. Be providing independent support to at least one thousand individual maternity service users or their supporters per year
4. Have built a resilient and sustainable, financially secure organisation

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 [AIMS Advertising, Promotion & Endorsement Policy](#) [aims.org.uk].

In order to improve governance of the charity, the Trustees are working with other volunteers to review and update our existing policies. So far new versions of the Environmental policy and the Data Protection and Privacy policy have been adopted, and work is progressing on the Equality, Diversity and Inclusivity statement. New policies have been developed to cover Safeguarding, Personal Harassment and Anti-corruption, as well as a Resolution procedure.

AIMS AGM

The AIMS AGM was held in Birmingham on Saturday 4th October 2024. Eleven people attended in person and five online.

The business of the AGM followed, with presentation of the Trustees Annual Report and Accounts and the election of trustees, which was followed by the presentation by Ryan Jones of a video on the governance of AIMS.

After a shared lunch three more members joined the meeting online. The afternoon sessions comprised showing a video, "Introducing AIMS", and discussions of AIMS books and future plans for publishing format and campaigning touch-points in the NHS - successes and challenges in influencing at local and national level.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

Three Volunteer meetings were held online this year in June, November 2024 and February 2025.

AIMS Workshops

This was our third year of running our programme of online interactive workshops. These focus on topics relating to the AIMS Guides or other key topics of interest to birth workers and activists.

This year they covered Induction of Labour (run four times), Foundation Stones for Supporting the Physiological Process (four times), Resolution, Birth without Bias and Technology in the Perinatal Period. We also ran a 'Change NHS' community engagement workshop, focusing on the maternity services.

Feedback on these workshops is excellent, with an average rating of 4.8/5, and all attendees who completed feedback said that they would recommend them to friends and colleagues.

As part of our drive to increase engagement with student midwives we have continued to offer them two free places per workshop, and so far 27 have taken up free or reduced price places. We were also invited to facilitate a session for third year midwifery students at the University of York on implementing physiology-informed practices in maternity.

Financial review

Income

Members' subscriptions and book sales continue to provide the backbone of our funding. Subscriptions raised the sum of £7,397 (2024 - £6,610). The current cost of living crisis and resulting pressure on family finances means that we are suffering a continuing loss of members.

We were very pleased to receive a second generous grant of £3,000 from the Cecil Pilkington Trust.

Publications, Workshops and Other Income

Income from sales of books was slightly lower than in the previous year at £5,182 (2024 - £6,000). The new programme of workshops earned £1,591 (2024 - £2,015).

For the first time this year AIMS received payment for the participation of some of our volunteers in research projects and other activities as representatives of AIMS. We are very grateful to those volunteers for their work.

Costs

Costs of publications were lower than last year at £6,757 (2024 - £8,845) due to efficiencies achieved in book storage costs.

Support costs were lower than in the previous year at £12,984 (2024 - £14,089), mostly due to lower conference costs at £84 (2025 - £2,926), the prior year's costs being mostly paid from the Big Give funds raised last year. There were also only 11 months of salary costs as contrasting with a full year of salary costs in the previous year. We continued to hold most of our major meetings online, which helped keep running costs low.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

The trustees estimate that the current level of reserves for the year ended 31 March 2025 would cover almost 3 years of running costs and thus the reserves policy has been met.

Deficit

Expenditure for the year was greater than income by £3,107, a significant improvement on the deficit of £4,400 in the prior year, the improvement mostly due to fundraising, grants and the new workshop programme, but more needs to be done for the charity to break even. This is necessary for the charity to survive. We are currently looking at fundraising initiatives, including applying for grants, and ways by which we may be able to increase book sales, membership income and donations.

Structure, governance and management

Dr D Chippington Derrick

D V Brassington

Dr N J Higson

J A Klair

(Resigned 16 July 2025)

K M Graves

K M Glenton

H Willington

R Jones

(Resigned 1 October 2024)

R Beigi

(Appointed 15 January 2025)

M Barron Baratech

(Appointed 19 December 2024)

H Northem Thakur

(Appointed 16 July 2025)

A C Percher

(Appointed 16 July 2025)

E Dickson-Raven

(Appointed 16 July 2025)

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: 24 November 2025

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 2025

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 2025, 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 1 July 2025. 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.

2 December 2025
Azets
Ashcombe Court
Woolsack Way
Godalming
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 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<u>Income and endowments from:</u>							
Donations and subscriptions	2	12,260	-	12,260	13,189	4,942	18,131
Charitable activities	3	8,067	-	8,067	8,015	-	8,015
Other trading activities	4	137	-	137	185	-	185
Other income	5	639	-	639	192	-	192
Total income		<u>21,103</u>	<u>-</u>	<u>21,103</u>	<u>21,581</u>	<u>4,942</u>	<u>26,523</u>
<u>Expenditure on:</u>							
Raising funds	6	<u>6,757</u>	<u>-</u>	<u>6,757</u>	<u>8,845</u>	<u>-</u>	<u>8,845</u>
Charitable activities	7	<u>15,905</u>	<u>1,548</u>	<u>17,453</u>	<u>19,628</u>	<u>2,450</u>	<u>22,078</u>
Total resources expended		<u>22,662</u>	<u>1,548</u>	<u>24,210</u>	<u>28,473</u>	<u>2,450</u>	<u>30,923</u>
Net movement in funds		(1,559)	(1,548)	(3,107)	(6,892)	2,492	(4,400)
Fund balances at 1 April 2024		<u>41,365</u>	<u>2,492</u>	<u>43,857</u>	<u>48,257</u>	<u>-</u>	<u>48,257</u>
Fund balances at 31 March 2025		<u><u>39,806</u></u>	<u><u>944</u></u>	<u><u>40,750</u></u>	<u><u>41,365</u></u>	<u><u>2,492</u></u>	<u><u>43,857</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 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Stocks	12	23,900		25,500	
Debtors	13	1,819		1,641	
Cash at bank and in hand		17,786		20,889	
		<u>43,505</u>		<u>48,030</u>	
Creditors: amounts falling due within one year	14	<u>(2,755)</u>		<u>(4,173)</u>	
Net current assets			40,750		43,857
Income funds					
Restricted funds	17		944		2,492
Unrestricted funds			39,806		41,365
			<u>40,750</u>		<u>43,857</u>

The financial statements were approved by the Trustees on 24 November 2025

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 2025

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.

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 2025

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 2025

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	Restricted funds	Total
	2025 £	2024 £	2024 £	2024 £
Donations and gifts	1,863	3,579	4,942	8,521
Grants	3,000	3,000	-	3,000
Membership fees	7,397	6,610	-	6,610
	<u>12,260</u>	<u>13,189</u>	<u>4,942</u>	<u>18,131</u>

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Charitable activities

	2025 £	2024 £
Publication sales	5,182	6,000
Workshops	1,591	2,015
Income from work by volunteers	1,294	-
	<u>8,067</u>	<u>8,015</u>

All income from publications sales and workshops is unrestricted for both 2025 and 2024.

The income included in "Income from work of volunteers" represents payments made for AIMS volunteers' participation in research projects and other activities as representatives of AIMS.

4 Other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Sales of merchandise	<u>137</u>	<u>185</u>

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Royalties	385	51
Other income	33	28
Commissions received	221	113
	<u>639</u>	<u>192</u>

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Fundraising		
Opening stock of publications	25,500	27,806
Purchases, production and distribution	5,157	6,539
Closing stock of publications	(23,900)	(25,500)
	<u>6,757</u>	<u>8,845</u>

7 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2025	2024
	£	£
Costs of attending conferences	84	2,926
Cost of producing journals	2,550	2,448
	<u>2,634</u>	<u>5,374</u>
Share of support costs (see note 8)	12,984	14,089
Share of governance costs (see note 8)	1,835	2,615
	<u>17,453</u>	<u>22,078</u>
Analysis by fund		
Unrestricted funds	15,905	19,628
Restricted funds	1,548	2,450
	<u>17,453</u>	<u>22,078</u>

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Staff costs	8,649	-	8,649	9,031	-	9,031
Administrative expenses	3,518	-	3,518	4,399	-	4,399
Trustees' expenses	366	-	366	286	-	286
Volunteers' expenses	451	-	451	373	-	373
Legal and professional	-	35	35	-	35	35
Independent examination	-	-	-	-	840	840
Accountancy	-	1,800	1,800	-	1,740	1,740
	<u>12,984</u>	<u>1,835</u>	<u>14,819</u>	<u>14,089</u>	<u>2,615</u>	<u>16,704</u>
Analysed between						
Charitable activities	<u>12,984</u>	<u>1,835</u>	<u>14,819</u>	<u>14,089</u>	<u>2,615</u>	<u>16,704</u>

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>1</u>	<u>1</u>
Employment costs	2025 £	2024 £
Wages and salaries	<u>8,649</u>	<u>9,031</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 2025

11 Tangible fixed assets

	Office equipment £
Cost	
At 1 April 2024	570
At 31 March 2025	570
Depreciation and impairment	
At 1 April 2024	570
At 31 March 2025	570
Carrying amount	
At 31 March 2025	-
At 31 March 2024	-

12 Stocks

	2025 £	2024 £
Finished goods and goods for resale	23,900	25,500

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	903	1,434
Prepayments and accrued income	916	207
	1,819	1,641

14 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	15	-	25
Trade creditors		340	569
Accruals		2,415	3,579
		2,755	4,173

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Deferred income

	2025 £	2024 £
Other deferred income	-	25
	<u> </u>	<u> </u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	-	25
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 1 April 2024	25	160
Released from previous periods	(25)	(135)
	<u> </u>	<u> </u>
Deferred income at 31 March 2025	-	25
	<u> </u>	<u> </u>

16 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2024 £	Resources expended £	Balance at 31 March 2025 £
Big Give Campaign	2,492	(1,548)	944
	<u> </u>	<u> </u>	<u> </u>

Big Give Campaign

This fund is for the translation of Birth Information Pages, campaigning at national events and student midwife engagement. £1,348 was spent on translation costs and £200 on student midwife engagement. It is expected that the balance will be spent during the year to 31 March 2026.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:						
Current assets/(liabilities)	39,806	944	40,750	41,365	2,492	43,857
	<u>39,806</u>	<u>944</u>	<u>40,750</u>	<u>41,365</u>	<u>2,492</u>	<u>43,857</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - 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, two trustees were reimbursed travel expenses of £366 (2024 - £286 to three trustees).