

CHARITY NO: SC049280

**AMMA BIRTH COMPANIONS (SCIO)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

AMMA BIRTH COMPANIONS (SCIO)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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AMMA BIRTH COMPANIONS (SCIO)

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name: Amma Birth Companions (SCIO)

Registered Office and Operational Address: 2/1, 32 Minerva Street
Glasgow
G3 8LD

Charity Registration Number: SC049280

Trustees: Pam Radage, Chair (resigned on 04.04.22)
Jamie Kinloch, Chair (appointed on 30.11.21)
Ross Purdie, Treasurer
Pauline McCulloch (appointed on 28.09.21)
Boatemma Ofori-Frimpong (resigned on 05.08.21)
Shogufta Haq (appointed on 28.09.21)
Geraldine Butcher (appointed on 31.08.21)
Emma Simpson
Sarah Scarlett (appointed on 28.09.21)
Belinda McElhinney
Vongayi Mufara (appointed on 31.08.21)
Layla-Roxanne Hill (resigned on 10.05.21)
Comfort Anjorin
Jennifer Gracie (resigned on 14.02.22)
Sanjana Rae (resigned on 21.04.21)
Hannah Pearson (appointed on 27.04.21)

CEO Maree Aldam (appointed 12.04.2022)

Independent Examiners: Wylie & Bisset LLP
168 Bath Street
Glasgow
G2 4TP

Bankers: Royal Bank of Scotland
Glasgow Charing Cross West
9 Clifton Place
Glasgow
G3 7JU

AMMA BIRTH COMPANIONS (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31 March 2022. The charity's receipts were in excess of £250,000 and therefore the basis for preparing the accounts has changed from receipts and payments to accrued accounts for the year ended 31 March 2022.

Structure, Governance and Management

Governing Document

Amma Birth Companions (Amma) is a Scottish Charitable Incorporated Organisation (SCIO), registered as a charity by OSCR on the 8 May 2019, and is overseen by a Management Committee that is governed by a constitution. Prior to gaining charitable status Amma Birth Companions existed as an unincorporated association.

Organisational Structure

Our Management Committee comprises eleven trustees who meet monthly. Relevant professional skills within the team includes charity governance, communications, strategy, finance, midwifery, policy, and equalities. Two of our trustees have lived experience of our client group.

Finance reports are presented to the management committee every month, before every committee meeting and the budget is approved by the trustees, yearly. Our 'Governance and Decision-Making Policy' details the authorisation procedures for different levels of expenditure.

Most committee members take hands-on roles within the organisation and participate in subgroups with other staff and volunteers. Subgroups meet when needed, and cover topics including recruitment and strategy. Monitoring and evaluation findings are regularly reviewed by the board and inform their strategic decision-making process.

Committee members are in close communication with our senior management team, who submit a monthly update to the board for review and discussion.

Recruitment and Appointment of Trustees

Last year, Amma identified the need to recruit additional Trustees with specific knowledge. In the year ended March 2022, we recruited seven new Trustees with experience in the fields of law, reproductive justice, midwifery, charity leadership and the asylum process. In April 2022, Pam Radage resigned as Chair and the Trustees appointed Jamie Kinloch as Interim Chair. An external recruitment process is now underway to find a permanent Chair.

Objectives and Activities

Amma provides information, care, and advocacy to pregnant people and parents who face barriers to support. This includes, but is not limited to, individuals in the asylum process. We provide one-to-one emotional and practical support throughout the perinatal period, which is complemented by peer support activities, parenting workshops, and antenatal education. Our aim is to create a supportive space where all parents feel seen, informed, and empowered in all aspects of their birth experience.

AMMA BIRTH COMPANIONS (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Objectives and Activities (continued)

Amma's work is focused on achieving the following outcomes:

- Parents facing multiple barriers have increased access to specialist care during the perinatal period
- Parents feel less socially isolated
- Parents are better able to meet the needs of their infants and children
- Parents have reduced fear and anxiety around pregnancy and childbirth
- Parents have increased confidence and sense of control around pregnancy, childbirth, and parenting

Our four core activities include:

1. **Companionship:** Our volunteer birth and postnatal companions provide practical and emotional support to birthing people from pregnancy up to 12 weeks following birth. They receive extensive preparation in how to offer non-medical, trauma-enhanced care.
2. **Peer support:** We facilitate opportunities for the people we work with to connect with one another and their communities. Our Amma Family programme encompasses peer support groups, social, and wellbeing activities.
3. **Education:** We offer group antenatal classes and 1:1 birth preparation to help our clients prepare for birth. Our courses are designed to be inclusive, trauma-informed, and accessible to all.
4. **Advocacy:** We support our clients to make and express informed choices and help to assert their preferences when needed. We also advocate for action on issues that directly impact the people we serve.

Achievements and Performance

Our clients

In 2021-22, we supported 100 people. They were referred to us from 22 referrers including 11 self-referrals.

Our clients were from 31 countries of origin. They spoke 26 different languages, with 27% speaking no English.

Of the people we supported, 78% were in the asylum process and 39% were survivors of trafficking. More than 60% of clients did not have a partner present.

AMMA BIRTH COMPANIONS (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Achievements and Performance (continued)

Our impact

We have developed a robust service delivery model with proven impact. Our 2021-22 monitoring and evaluation results show that we are achieving all our desired outcomes:

Outcome: Parents have increased access to specialist services

- Parents' ability to access a range of support services increased from 30% to 70%

Outcome: Parents have increased confidence and sense of control during the perinatal period

- 78% of clients felt better able to meet their baby's needs

Outcome: Parents feel less isolated and better able to build supportive networks

- 71% showed a decrease in feeling isolated. People felt 20% less isolated on average.

Outcome: Parents have increased confidence and sense of control during the perinatal period

- 84% showed an increase in their knowledge of rights and birth choices. This increased by an average of 30%.

Outcome: Parents have reduced fear and anxiety around pregnancy and childbirth

- 84% of companionship clients expressed reduced fear and anxiety around pregnancy and childbirth.

2021-22 Highlights

New strategic plan

In August 2021, we developed a three-year strategic plan. This plan was born out of consultations with staff, clients, volunteers, and partners about the role they want Amma to play. These consultations confirmed that we're on the right track—but that we can do more to expand our reach, work more efficiently, and maximise our impact on the people we serve.

Our new strategic plan builds on a solid foundation laid over the past three years and confirms our commitment to do more. It focuses on ten key priorities that will shape our work moving forward. The implementation of this plan is well underway.

Amma Family Expansion

In July 2021, we appointed a Peer Support & Learning Coordinator to help increase engagement in our Amma Family peer support programme. Until then, most of our peer support activities were online due to Covid-19 restrictions. We began meeting in person in October 2021, which coincided with obtaining our first office space.

Despite a brief hiatus in December-January due to the prevalence of Omicron, participation in Amma Family steadily increased in 2021-22. We now offer weekly yoga classes, parent and baby drop-in sessions, gardening activities, monthly workshops, and a bi-weekly Vietnamese parent-baby group — all of which are well attended.

AMMA BIRTH COMPANIONS (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Achievements and Performance (continued)

All of our clients are encouraged to join Amma Family from the point of referral onwards. We now have over 80 people in the Amma Family WhatsApp, who regularly use the platform to seek advice and share information.

Freedom to Crawl

Within weeks of the Mears' mother and baby unit opening in January 2021, we began concerted action to raise our concerns with Mears, the Home Office, and Glasgow City Council. Together with residents and members of the Roof Coalition, we made our concerns public with the launch of the #FreedomToCrawl campaign.

This campaign received extensive media coverage and was raised in First Minister's Questions (FMQs) by various MSPs. More than 2,000 emails were sent by members of the public to MSPs in relation to this issue.

Amma was named as a key contributor to a report prepared by the Children and Young People's Commissioner Scotland, which found that the "cramped and unsafe" accommodation violated several human rights. Released in March 2022, this damning report incited a public commitment from Mears to move all mothers and babies out of the unit within months.

Volunteer recruitment

In 2021-22, we recruited and trained more than 40 birth and postnatal companions. The expansion of our volunteer team was necessary to keep up with the demand for our service.

All volunteers underwent more than 50 hours of bespoke, trauma informed training to provide specialist, culturally competent care throughout the perinatal period.

The Amma Access Fund

We launched the Amma Access Fund on Women's Day 2022, as part of our Big Give fundraising campaign. Over two weeks, we raised almost £20,000 (including match funding) towards its creation.

The Amma Access Fund is open to Amma clients or volunteers who experience inequalities due to race, immigration status, or low income. It will be used to directly pay course fees for approved training providers or to cover ancillary costs for anyone who wishes to train as an Amma companion. Successful applicants can also have funded the cost of childcare, transportation, interpreting, and learning resources.

New office

In October 2021, Amma secured its first office in Glasgow's city centre. This was necessary to accommodate a growing staff team and an increase in Amma Family activities. It was wonderful to finally have a space to call home.

AMMA BIRTH COMPANIONS (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Achievements and Performance (continued)

Focus on education

In October 2021, we started offering bespoke antenatal classes to our clients. These classes are uniquely designed to be trauma informed, culturally sensitive, and inclusive. Our facilitators help to ensure that every class participant can gain confidence, develop knowledge, and form meaningful relationships with other expectant parents.

We also developed several new resources, including the Amma Parent's Guide and birth planning templates. These will be available in multiple languages and are tailored to the specific needs of our client group.

New ways of working

In August 2021, we introduced a new intake process that facilitates a deeper understanding of each client's needs. This enables us to identify any unmet needs, make any necessary onwards referrals, and create an individualised package of support. Working in this way also helps us to prioritise volunteer support for those with complex needs.

Covid-19 response

Despite the limitations imposed by Covid-19 restrictions, we continued to meet the demand for our service. We were never prevented from attending hospital births, and our rigorous risk management processes ensured we could safely provide vital pre and postnatal support in our clients' homes.

Our Amma Family Programme was most affected by Covid-19. Limitations on gatherings meant we could not offer in-person activities until restrictions began to ease in the autumn of 2021. Even then, we had to pivot to online meetings in December and January, when Omicron took hold. We were pleased to resume face-to-face meetings in February 2022.

Financial review

The Statement of Financial Activities shows total incoming resources for the year of £340,456 (2021: £146,448), £197,562 (2021: £88,780) being restricted income funding to be spent on a specific purpose. At 31 March 2022 there was a surplus of £39,176 (2021: £10,931). The charity had general free reserves of £74,764 at the year end (2021: £69,461) which exceeds the required reserves amount of £61,787.

Due to the nature of the organisation and the regular review of the budget, this policy is reviewed on annual basis. For reference, the reserves target for 2020-21 was £26,000, reflecting the smaller nature of the organisation, fewer staff, and clients.

Shortly after the year end, Amma appointed its first ever Chief Executive Officer to lead the organisation in the next phase of its development. We are targeting substantial revenue growth for the year ended March 2023, which will support the infrastructure needed to meet the demand for our services.

AMMA BIRTH COMPANIONS (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

We hold reserves to protect Amma Birth Companions and enable us to:

- Maintain essential services for charity beneficiaries
- Honour our spending commitments
- Manage potential liabilities
- Minimise risk to charity beneficiaries, staff, and volunteers
- Ensure fair and stable transition in the event of project closure for beneficiaries, staff, and volunteers

The current Amma Reserves policy calculates our reserves target to include the following components:

- Staff costs in the event of dissolution:
- CEO salary to wind up (3 months)
- Staff notice (1 month for all)
- Staff redundancies (statutory redundancy payments to qualifying staff)
- Overheads: This could cover any delays in receiving promised grants or could cover costs of winding down client support in the event of organisational closure. This has been defined as 3 months of basic overheads costs (excluding staff costs).
- Client support costs: This could cover any delays in receiving promised grants or could cover costs of winding down client support in the event of organisational closure. This has been defined as 3 months of Amma's core client services (attending births and supporting clients; and group peer support).

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that year. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

AMMA BIRTH COMPANIONS (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the constitute. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees and signed on their behalf by:

DocuSigned by:

A591168DD8B84F8
Name: Jamie Kinloch

DocuSigned by:

6C47526F372A44D
Name: Ross Purdie

Date: 13 June 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AMMA BIRTH
COMPANIONS (SCIO) FOR THE YEAR ENDED 31 MARCH 2022**

I report on the accounts of the charity for the year ended 31 March 2022, which are set out on pages 12 to 22.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respects the requirements:
 - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jenny Simpson BSc Hons FCA DChA
Wylie & Bisset LLP
168 Bath Street
Glasgow
G2 4TP

Date: 13 June 2022

AMMA BIRTH COMPANIONS (SCIO)**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2022**

(Including an Income and Expenditure account)

| | Note | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Total Funds 2022 £ | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Total Funds 2021 £ |
|------------------------------------|-----------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Income and endowments from: | | | | | | | |
| Donations and legacies | 4 | 45,709 | 500 | 46,209 | 22,815 | - | 22,815 |
| Charitable activities | 5 | 97,185 | 197,062 | 294,247 | 34,853 | 88,780 | 123,633 |
| Total Income | | 142,894 | 197,562 | 340,456 | 57,668 | 88,780 | 146,448 |
| Expenditure on: | | | | | | | |
| Raising funds | 6 | 1,610 | - | 1,610 | 1,291 | - | 1,291 |
| Charitable activities | 7 | 134,877 | 164,793 | 299,670 | 27,152 | 107,074 | 134,226 |
| Total Expenditure | | 136,487 | 164,793 | 301,280 | 28,443 | 107,074 | 135,517 |
| Net income/(expenditure) | | 6,407 | 32,769 | 39,176 | 29,225 | (18,294) | 10,931 |
| Transfers between funds | | - | - | - | - | - | - |
| Net movement in funds | | 6,407 | 32,769 | 39,176 | 29,225 | (18,294) | 10,931 |
| Funds reconciliation | | | | | | | |
| Total Funds brought forward | 16 | 69,461 | 2,708 | 72,169 | 40,236 | 21,002 | 61,238 |
| Total Funds carried forward | 16 | 75,868 | 35,477 | 111,345 | 69,461 | 2,708 | 72,169 |

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

AMMA BIRTH COMPANIONS (SCIO)**BALANCE SHEET AS AT 31 MARCH 2022**

| | Note | Total Funds 2022 £ | Total Funds 2021 £ |
|---------------------------------------|------|--------------------------|--------------------------|
| Fixed Assets | 12 | 1,104 | - |
| Current assets: | | | |
| Debtors | 13 | 30,041 | - |
| Cash at bank and in hand | | 100,190 | 80,532 |
| Total Current Assets | | <u>130,231</u> | <u>80,532</u> |
| Liabilities: | | | |
| Creditors falling due within one year | 14 | (19,990) | (8,363) |
| Net Current Assets | | <u>110,241</u> | <u>72,169</u> |
| Net Assets | | <u><u>111,345</u></u> | <u><u>72,169</u></u> |
| The funds of the charity: | | | |
| Restricted income funds | 16 | 35,477 | 2,708 |
| Unrestricted funds | 16 | 75,868 | 69,461 |
| Total charity funds | | <u><u>111,345</u></u> | <u><u>72,169</u></u> |

Approved by the trustees and signed on their behalf by:

DocuSigned by:

 Name: Jamie Kinloch

DocuSigned by:

 Name: Ross Purdie

Date: 13 June 2022

AMMA BIRTH COMPANIONS (SCIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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 £.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 16.

(c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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 year.

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.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

AMMA BIRTH COMPANIONS (SCIO)**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****1. Accounting Policies (continued)****(d) Expenditure recognition**

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 headings. For more information on this attribution refer to note (f) below.

- Expenditure on charitable activities includes governance costs and other activities undertaken to further the purposes of the charity and their associated support costs;

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. Refer to the trustees' annual report for more information about their contribution.

(f) Allocation of governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory independent examination fees.

The allocation governance costs are analysed in note 8.

(g) Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised and valued at historical cost. Depreciation is charged as follows:

| | |
|------------------|----------------------------|
| Office Equipment | Basis 20% Straight Line |
|------------------|----------------------------|

(h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

AMMA BIRTH COMPANIONS (SCIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting Policies (continued)

(j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(k) Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the year 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.

(l) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme operated by Smart Pensions Ltd pensions. The charity contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end.

(m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(n) Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised, if the revision affects only that year, or in the year of the revision and future years if the revision affects both current and future years.

The trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows;

Estimate

Depreciation of fixed assets

Basis of estimation

Fixed assets are depreciated and amortised over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of the operations team, with reference to assets expected life cycle.

AMMA BIRTH COMPANIONS (SCIO)**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****2. Legal status of the charity**

The charity is a registered Scottish Charitable Incorporated Organisation.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil).

There were no trustee expenses paid or waived during the year (2021: one trustee was reimbursed travel expenses of £67).

During the year, the spouse of Trustee Ross Purdie received remuneration totalling £27,369 (2021: £19,733) for managerial services provided to the charity.

4. Income from donations and legacies

| | 2022 | 2021 |
|-----------|---------------|---------------|
| | £ | £ |
| Donations | 46,209 | 22,815 |
| | <u>46,209</u> | <u>22,815</u> |

5. Income from charitable activities

| | 2022 | 2021 |
|--------------|----------------|----------------|
| | £ | £ |
| Grant income | 294,247 | 123,633 |
| | <u>294,247</u> | <u>123,633</u> |

6. Analysis of expenditure on raising funds

| | 2022 | 2021 |
|-------------------|--------------|--------------|
| | £ | £ |
| Fundraising costs | 1,610 | 1,291 |
| | <u>1,610</u> | <u>1,291</u> |

7. Analysis of expenditure on charitable activities

| | 2022 | 2021 |
|---------------------------|----------------|----------------|
| | £ | £ |
| Staff costs | 173,829 | 77,235 |
| Office costs | 19,054 | 4,242 |
| Programme running costs | 76,045 | 37,919 |
| Operational costs | 22,836 | 13,731 |
| Marketing costs | 5,500 | 1,283 |
| Depreciation | 276 | - |
| Governance costs (note 8) | 2,130 | 1,099 |
| | <u>299,670</u> | <u>134,226</u> |

AMMA BIRTH COMPANIONS (SCIO)**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****8. Allocation of governance**

The breakdown of governance costs is shown in the table below:

Governance costs:

| | 2022 | 2021 |
|-------------------------------------|--------------|--------------|
| | £ | £ |
| Independent examiner's remuneration | 1,546 | 968 |
| Board meeting expenses | 584 | 131 |
| | <u>2,130</u> | <u>1,099</u> |

Governance costs are allocated to costs of charitable activities.

9. Analysis of staff costs and remuneration of key management personnel

| | 2022 | 2021 |
|---------------------------------------|----------------|---------------|
| | £ | £ |
| Salaries and wages | 158,843 | 72,369 |
| Social security costs | 7,546 | 1,138 |
| Other pension costs | 4,430 | 1,872 |
| Total staff costs | <u>170,819</u> | <u>75,379</u> |
| Key management personnel remuneration | <u>54,145</u> | <u>45,144</u> |

No employees had employee benefits in excess of £60,000 (2021: £Nil).

| | 2022 | 2021 |
|--------------------------------------------------------------------------------------------------|-------------|-------------|
| | No. | No. |
| The average weekly number of persons, by headcount, employed by the charity during the year was: | <u>9</u> | <u>7</u> |

10. Net income/(expenditure) for the year

This is stated after charging:

| | 2022 | 2021 |
|---------------------------|--------------|-------------|
| | £ | £ |
| Depreciation | 276 | - |
| Independent Examiners fee | <u>1,546</u> | <u>968</u> |

11. Government Grants

Government grants comprise £80,000 (2021: £64,550) received from the Scottish Government towards salary costs of which £79,998 (2021: £64,550) was expended leaving a carry forward balance of £2 for 2022/23.

AMMA BIRTH COMPANIONS (SCIO)**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****12. Tangible Fixed Assets**

| | Office Equipment £ | Total £ |
|-----------------------|-----------------------------------|--------------------|
| Cost | | |
| At 1 April 2021 | - | - |
| Additions | 1,380 | 1,380 |
| Disposals | - | - |
| As at 31 March 2022 | <u>1,380</u> | <u>1,380</u> |
| Depreciation | | |
| At 1 April 2021 | - | - |
| Charge for year | 276 | 276 |
| On disposals | - | - |
| As at 31 March 2022 | <u>276</u> | <u>276</u> |
| Net book value | | |
| As at 31 March 2021 | <u>-</u> | <u>-</u> |
| As at 31 March 2022 | <u>1,104</u> | <u>1,104</u> |

13. Debtors

| | 2022 £ | 2021 £ |
|---------------|-------------------|-------------------|
| Prepayments | 295 | - |
| Other debtors | 29,746 | - |
| | <u>30,041</u> | <u>-</u> |

14. Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|------------------------------|-------------------|-------------------|
| Trade creditors | 6,878 | 7,395 |
| Other creditors and accruals | 1,598 | 968 |
| Deferred income (note 15) | 11,514 | - |
| | <u>19,990</u> | <u>8,363</u> |

15. Deferred income

| | 2022 £ | 2021 £ |
|-----------------------------|-------------------|-------------------|
| Balance as 1 April 2021 | - | - |
| Amounts released to income | - | - |
| Amount deferred in the year | 11,514 | - |
| | <u>11,514</u> | <u>-</u> |

Deferred income comprises grant income received in advance.

AMMA BIRTH COMPANIONS (SCIO)**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****16. Analysis of charitable funds**

| 2021 Analysis of Fund movements | Fund b/fwd £ | Income £ | Expenditure £ | Transfers £ | Fund c/fwd £ |
|------------------------------------------------------------|-----------------------------------------|---------------------------|--------------------------------|------------------------------|-----------------------------------------|
| Unrestricted funds | | | | | |
| General funds | 40,236 | 57,668 | (28,443) | - | 69,461 |
| Total unrestricted funds | 40,236 | 57,668 | (28,443) | - | 69,461 |
| Restricted funds | | | | | |
| Corra Comic Relief | 7,984 | 4,000 | (11,984) | - | - |
| Commonweal Fund | - | 3,700 | (3,700) | - | - |
| Foundation Scotland | - | 4,530 | (4,530) | - | - |
| Inspiring Scotland | - | 2,000 | (2,000) | - | - |
| Lottery Awards for All | 4,731 | 10,000 | (12,023) | - | 2,708 |
| Lush Grant | 1,538 | - | (1,538) | - | - |
| Robertson Trust | 6,749 | - | (6,749) | - | - |
| Scottish Government | - | 64,550 | (64,550) | - | - |
| Total restricted funds | 21,002 | 88,780 | (107,074) | - | 2,708 |
| TOTAL FUNDS | 61,238 | 146,448 | (135,517) | - | 72,169 |

| 2022 Analysis of Fund movements | Fund b/fwd £ | Income £ | Expenditure £ | Transfers £ | Fund c/fwd £ |
|------------------------------------------------------------|-----------------------------------------|---------------------------|--------------------------------|------------------------------|-----------------------------------------|
| Unrestricted funds | | | | | |
| Fixed Assets | - | - | (276) | 1,380 | 1,104 |
| Total designated funds | - | - | (276) | 1,380 | 1,104 |
| General funds | 69,461 | 142,894 | (136,211) | (1,380) | 74,764 |
| Total unrestricted funds | 69,461 | 142,894 | (136,487) | - | 75,868 |
| Restricted funds | | | | | |
| Corra Comic Relief | - | 7,500 | (3,973) | - | 3,527 |
| Commonweal Fund | - | 15,000 | (15,000) | - | - |
| Foundation Scotland | - | 10,000 | (480) | - | 9,520 |
| Inspiring Scotland | - | 4,000 | (4,000) | - | - |
| Lottery Awards for All | 2,708 | - | (2,708) | - | - |
| Lottery Improving Lives | - | 53,562 | (53,562) | - | - |
| Peoples Postcode | - | 500 | (500) | - | - |
| Rayne Foundation | - | 20,000 | - | - | 20,000 |
| Scottish Government | - | 80,000 | (79,998) | - | 2 |
| Spifox | - | 1,000 | (1,000) | - | - |
| St Nicholas Care Fund | - | 5,000 | (2,572) | - | 2,428 |
| Virgin Media | - | 1,000 | (1,000) | - | - |
| Total restricted funds | 2,708 | 197,562 | (164,793) | - | 35,477 |
| TOTAL FUNDS | 72,169 | 340,456 | (301,280) | - | 111,345 |

AMMA BIRTH COMPANIONS (SCIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

16. Analysis of charitable funds (continued)

(a) The unrestricted funds are available to be spent for any of the purposes of the charity.

The trustees have created the following designated funds:

Fixed Assets - represents the value of the charity's unrestricted funds that are tied up in fixed assets.

(b) Restricted funds

Cattanach – Funds towards the cost of postnatal support.

Commonweal Fund – Funds towards the cost of volunteer recruitment and training.

Corra Comic Relief – Funds towards the costs of running support groups.

Glasgow Community Mental Health & wellbeing – Funds towards a gardening project.

Impact Funding Partners Volunteering Support Fund – Funds towards training and support of volunteers

Foundation Scotland – Funds towards training birth companions.

Inspiring Scotland – Funds towards emergency expenses as a result of COVID-19.

Lottery Awards for All – Funds towards salary costs of the job share managers.

National Lottery Community Fund – Funds towards various core costs including salaries, volunteer training, client/volunteer travel and interpreters

People's Postcode – Funds towards an educational guide for vulnerable women to prepare for birth.

Rayne Foundation – Funds towards salary costs.

Lush Grant – Funds toward project costs.

Robertson Trust – Funds towards salary costs of the job share managers.

Scottish Government – Funds towards salary costs of the job share managers and office overheads.

Spifox – Funds towards toys and equipment for our Amma Family programme.

St Nicholas Care Fund – Funds towards equipment for our Antenatal Classes and the production / translation of our Parent Guide.

Virgin Media – Funds towards our Amma Family programme.

AMMA BIRTH COMPANIONS (SCIO)**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****16. Analysis of charitable funds (continued)**

(c) Transfers relate to the purchase of fixed assets during the year.

17. Net assets over funds

| | Unrestricted Funds £ | Restricted Funds £ | 2021 Total £ |
|-----------|-------------------------------------|-----------------------------------|-----------------------------|
| Bank | 77,824 | 2,708 | 80,532 |
| Creditors | (8,363) | - | (8,363) |
| | <u>69,461</u> | <u>2,708</u> | <u>72,169</u> |

| | Unrestricted Funds £ | Restricted Funds £ | 2022 Total £ |
|-----------------------|-------------------------------------|-----------------------------------|-----------------------------|
| Tangible Fixed Assets | 1,104 | - | 1,104 |
| Debtors | 10,041 | 20,000 | 30,041 |
| Bank | 73,199 | 26,991 | 100,190 |
| Creditors | (8,476) | (11,514) | (19,990) |
| | <u>75,868</u> | <u>35,477</u> | <u>111,345</u> |

18. Other Financial Commitments

At the balance sheet date, amounts due under property licence:

| | 31 March 2022 £ | 31 March 2021 £ |
|-------------------------------------------------------------------|--------------------------------|--------------------------------|
| Commitments falling due within 1 year | 10,206 | - |
| Commitments falling due in more than 1 year but less than 5 years | 5,103 | - |
| | <u>15,309</u> | <u>-</u> |

19. Donated Services

The charity was provided with a rent free period for office space from 1st April 2021 to 1st September 2021. The estimated value of the rent was £2,500 for the period and has been included in the accounts as a donation.

Amma Birth Companions (SCIO)

Flat 2/1
32 Minerva Street
Glasgow
G3 8LD

Wylie & Bisset LLP
168 Bath Street
Glasgow
G2 4TP

Dear Sirs

LETTER OF REPRESENTATION

We confirm to the best of our knowledge and belief and having made appropriate enquiries of other trustees and officials of the charity, the following representations given to you in connection with your independent examination of the charity's accounts for the year ended 31 March 2022.

1. We acknowledge as trustees our responsibility for making accurate representations to you and for the accounts which you have prepared for the charity. All the accounting records have been made available to you for the purpose of your independent examination, to the best of our knowledge and all the transactions undertaken by the charity have been reflected and recorded in the accounting records. All other records and related information, including minutes of all meetings, have been made available to you.
2. The financial statements are free of material misstatements including omissions.
3. We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect fraud. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. There have been no irregularities (or allegations of irregularities) involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
4. We are not aware of any irregularities, including fraud, involving management or employees of the charity. No allegations of such irregularities, including fraud, have come to our attention.
5. The charity has no liabilities or contingent liabilities other than those disclosed in the accounts.
6. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the financial statements.
7. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.
8. To the best of our knowledge and belief, the charity has had at no time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees nor to guarantee or provide security for such matters.
9. All claims in connection with litigation that have been, or are expected to be, received have been properly accrued for in the financial statements.
10. We confirm that we have told you of all laws or regulations that are central to the charity's ability to conduct its business and confirm that there have been no material breaches.

11. We confirm that we have disclosed to you all related party transactions relevant to the charity and that we are not aware of any further related party matters that require disclosure in order to comply with the requirements of charities legislation, the Statement of Recommended Practice for charity accounts or accounting standards.
12. There have been no events since the balance sheet date that require disclosure or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.
13. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. We have considered a period of twelve months from the date of approval of the financial statements. We believe no further discussions relating to the charity's ability to continue as a going concern need to be made in the financial statements.
14. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.
15. The disclosures in respect of restricted income shown in the financial statements are complete and accurate.
16. We approve the journal adjustments made during the preparation of the accounts as shown on pages 3 & 4.

We confirm that the above representations are made on the basis of enquiries of staff with relevant knowledge and experience (and, where appropriate, of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully

DocuSigned by:

.....6C47629F377A4AE..... Trustee

DocuSigned by:

.....A591168DDBB94F8..... Trustee

Date: 13 June 2022

Journals posted

| | | | |
|---|----------------------------------------------------------------------|-----------|-----------|
| 1 | Fixed Asset addition | 1,380.00 | |
| | 2201 Operational costs (Direct) - printing, postage and stationery | | 1,380.00 |
| | <i>Being journal to reallocate misallocated fixed asset addition</i> | | |
| 2 | 7200 Debtors and prepayments | 294.57 | |
| | 5001 Operational costs (Indirect) - Insurance | | 294.57 |
| | <i>Being prepayment of insurance</i> | | |
| 3 | 7200 Debtors and prepayments | 29,351.00 | |
| | 1003 Donations and legacies - grants | | 29,351.00 |
| | <i>Being accrued income</i> | | |
| 4 | 8000 Creditors and accruals | 968.00 | |
| | 6008 Governance costs - independent examination fees | | 968.00 |
| | <i>Being reversal of previous years accrual</i> | | |
| 5 | 8000 Creditors and accruals | 1,598.05 | |
| | 6008 Governance costs - independent examination fees | | 1,548.00 |
| | 5011 Operational costs - bank charges | | 50.05 |
| | <i>Being current years accrual</i> | | |
| 6 | 5008 Office rent | 2,500.00 | |
| | 1001 Donations and legacies - corporate | | 2,500.00 |
| | <i>Being donation for office rent</i> | | |
| 7 | 6008 Governance costs - independent examination fees | 966.00 | |
| | 5006 Annual report | | 966.00 |
| | <i>Being reallocation of IE fee</i> | | |
| 8 | 5000 Office/General Administrative Expenditures | 38.94 | |
| | 7350 Petty cash | | 38.94 |
| | <i>Being write off for petty cash difference</i> | | |
| 9 | 5000 Office/General Administrative Expenditures | 67.30 | |

| | | | |
|----|----------------------------------------------------------------------------|----------|----------|
| | 7350 Petty cash | | 67.30 |
| | <i>Being reconciling amount for petty cash</i> | | |
| 10 | 2002 Staff costs - project manager pension | 162.37 | |
| | 2007 2nd project manager pension | 304.44 | |
| | 2011 Staff costs - Perinatal manager pension | 308.22 | |
| | 2015 Staff costs - Postnatal manager pension | 115.79 | |
| | 2017 Staff Costs - Partnerships Manager Salary | 82.56 | |
| | 2019 Staff Costs - Partnerships Manager Pension | 149.35 | |
| | 2031 Staff Costs - Groups Manager Pension | 96.00 | |
| | 2043 Staff Costs - Fundraising & Marketing Manager Pension | 115.59 | |
| | 2047 Staff costs- Service Coord Pension | 96.00 | |
| | 2206 Operational Costs - Staff IT equipment, phones and staff phone credit | 100.00 | |
| | 4001 Output 1 - Participant travel | 16.65 | |
| | 4105 Output 2 - Group supervisor | 270.00 | |
| | 4106 Output 2 - Ongoing CPD | 30.00 | |
| | 4107 Output 2 - Staff supervisors or coaching/wellbeing activities | 180.00 | |
| | 4201 Output 3 - Travel (parking/bus/taxi) | 430.75 | |
| | 4202 Output 3 - Phone credit | 298.17 | |
| | 4207 Output 3 - Client sundries | 302.14 | |
| | 4208 Output 3 - Interpreter | 1,027.21 | |
| | 4300 Output 4 - Client travel for group work | 98.30 | |
| | 4303 Output 4 - Workshop costs | 100.00 | |
| | 4305 Output 4 - Refreshments | 108.35 | |
| | 4310 Output 4 - Items for Amma Family groups | 29.50 | |
| | 4313 Output 4 - Client travel for Antenatal class | 140.30 | |
| | 4315 Output 4 - Refreshments for Antenatal Class | 3.60 | |
| | 4317 Output 4 - Interpreters for Antenatal Class | 1,176.00 | |
| | 5008 Office rent | 1,137.30 | |
| | 8000 Creditors and accruals | | 6,878.59 |
| | <i>Being trade creditors for the year</i> | | |