

**AMMA BIRTH COMPANIONS (SCIO)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

AMMA BIRTH COMPANIONS (SCIO)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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AMMA BIRTH COMPANIONS (SCIO)

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name: Amma Birth Companions (SCIO)

Registered Office and Operational Address: 5th Floor, 1 Cadogan Square
51 Cadogan Street
Glasgow
G2 7HF

Charity Registration Number: SC049280

Trustees: Sarah-Jane Linton, Chair (appointed 18.08.2022)
Vongayi Mufara (appointed Vice-Chair 18.08.2022)
Comfort Anjorin
Sarah Scarlett
Jamie Kinloch
Sangeeta Kalia (appointed 18.08.2022)
Leah Hazard (appointed 14.12.2022)
Siobhan Moon (appointed 27.06.2023)
Chloe Cannon (appointed 29.08.2023)
Azza Abumandeeel (appointed 10.10.2023)
Kat Judge (appointed 10.10.2023)
Pauline McCulloch (resigned 10.10.2023)
Geraldine Butcher (resigned 14.12.2022)
Hannah Pearson (resigned 18.08.2022)
Shogufta Haq (resigned 18.08.2022)
Ross Purdie, Treasurer (resigned in 18.08.2022)
Emma Simpson (resigned 18.08.2022)
Belinda McElhinney (resigned 28.06.2022)
Pam Radage (resigned 04.04.2022)

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 2023

The Trustees present their annual report and financial statements of the charity 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 accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 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 legal and administrative information on page one forms part of this report.

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 Board of Trustees that is governed by a constitution. Prior to gaining charitable status Amma Birth Companions existed as an unincorporated association.

Organisational Structure

Our Board of Trustees comprises eleven trustees who meet bi-monthly.

Trustees are in close communication with our CEO and senior management team, who submit detailed reports ahead of each board meeting for review and discussion. Monitoring and evaluation findings are regularly reviewed by the board and inform their strategic decision-making process.

Finance reports are presented to the board of trustees ahead of every board meeting and the annual budget is approved by the trustees ahead of the financial year.

Several trustees take hands-on roles within the organisation and participate in committees and subgroups with other staff.

Recruitment and Appointment of Trustees

We seek out Trustees who can bring a broad range of skills, expertise and life experience to our board. Our current Board of Trustees have experience of charity governance, communications, law, strategy, finance, midwifery, policy, research and equalities. Several of our Trustees have lived experience of pregnancy and birth; and two of our trustees have lived experience of the asylum process.

We have a rigorous induction process for new Trustees, which includes a detailed information pack, a conflict of interest declaration and trustee code of conduct.

Last summer we conducted an internal recruitment process to find a Chair, after Jamie Kinloch supported as interim Chair from April 2022. We appointed Sarah-Jane Linton in August 2022. She has a background in higher education and also brings significant experience in senior management and charity governance.

AMMA BIRTH COMPANIONS (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Charitable purposes

Our charitable purposes are outlined in our constitution as:

- The advancement of health in Scotland for women who experience health inequalities by providing trained, nurturing birth companions who offer practical and emotional support, advocacy and information around birth. Through this we aim to reduce fear, overcome barriers, improve birthing outcomes and ensure women's voices are heard.
- The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage in Scotland for women who are isolated and facing adversity on their journey to motherhood and their children by providing post-natal support and group activities, creating opportunities for friendships and integration and giving babies a better start.

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.

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

Last year, we supported 194 clients across all our services — building upon a consistent pattern of doubling the number of clients served annually since our inception in 2019.

In 2022-23, we received 186 new referrals. Of these, 19% were self-referrals, with the remaining 81% spanning 40 different agencies. Our main referrers were the NHS (34%), British Red Cross (10%), and Scottish Refugee Council (7%).

AMMA BIRTH COMPANIONS (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Achievements and Performance (continued)

Clients were from 45 countries of origin including 13% from Nigeria, 12% from Vietnam, 7% from Namibia, 6% from Iraq, 5% from Sierra Leone, and 5% from Sudan.

They spoke 41 different languages. 26% spoke no English, 21% spoke basic English.

Of the clients we supported last year, 46% were first-time parents, 77% had no friends or family to support during birth, 63% were new to Glasgow, and 22.5% were known survivors of trafficking (number likely to be underreported).

Our impact

We have a robust service delivery model with proven impact. Our 2022-23 monitoring and evaluation results show that we are achieving all our desired outcomes:

Parents have increased access to specialist services through onward referrals and signposting.

- 83% of clients were accessing all the services they need, compared to 14% at the point of initial assessment.
- 82% felt that our Amma Family programme helped them to learn about other community activities.

Parents are better able to meet the needs of their babies / children.

- 96% of clients felt better able to meet their baby's needs.
- 87% learned new parenting skills through Amma Family.
- 77% felt their baby benefited from attending Amma Family Activities.
- 100% of antenatal class participants felt better prepared to meet their baby's needs upon completion of the course.

Parents feel less isolated and better able to build supportive networks.

- 81% had increased social support (20% average increase).
- 73% felt less isolated (20% average decrease).
- 93% made friends through our peer support programme.

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

- 92% gained a better understanding of rights and choices around childbirth (40% average increase).
- 84% felt more confident to express their choices (20% average increase).
- 93% gained more confidence in their parenting abilities by attending Amma Family.
- 96% felt able to reach out to other Amma Family members for support and advice.
- 100% of antenatal class participants improved their knowledge about rights and choices in relation to pregnancy & birth.
- 95% of antenatal class participants completed the course with increased confidence to self-advocate.

Parents have reduced fear and anxiety around pregnancy and childbirth.

- 96% of clients felt less afraid of pregnancy and birth.
- 100% of antenatal class participants felt less afraid of childbirth.

AMMA BIRTH COMPANIONS (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Achievements and Performance (continued)

2022-23 Highlights

Perinatal Team Leaders

In June 2022, we welcomed three newly created Perinatal Team Leader roles. This additional capacity and expertise enabled us to support more clients, improve service delivery, and reduce pressure on volunteer capacity. Last year, this team delivered more than 1,800 hours of direct support to our clients.

Volunteering

It's been a transformative year for our volunteer programme, with a new approach to nurturing the compassionate and skilled volunteers who make our work possible. We welcomed a new Volunteer Manager who has focused on creating more flexible volunteering roles, improving learning outcomes, building volunteers' confidence, addressing reduced volunteer capacity, as well as an increased focus on volunteer wellbeing.

Amma Family Peer Support Programme

Last year saw the significant growth of our Amma Family peer support programme, bolstered by the addition of two new staff members. More than 70 clients and their babies were welcomed to our office for our weekly peer support group, and many others took part in our gardening club, postnatal fitness class, social outings, and monthly parenting workshops. Our Amma Family WhatsApp group grew to more than 150 members and is very active.

Antenatal Education

Our group antenatal classes are tailored to the unique needs of the women and birthing people we serve. Our aim is to provide participants with the knowledge and confidence needed to ask questions and self-advocate for a safe, dignified birthing experience. We also do this through 1:1 birth preparation and bespoke birth planning resources, with interpreter support as needed. From April 2022-January 2023, we delivered 20 group antenatal classes to 31 people.

Over the past year, our research and advocacy activities were focused on:

Tacking disparities in perinatal care

We have established strong links with senior management within Greater Glasgow & Clyde's maternity services, public health improvement bodies, and the Equalities Team. We regularly raise issues of concern and advocate for changes aimed at addressing disparities in perinatal care.

Research collaboration with Durham University

In December 2022, we began collaborating with the Durham University Infancy & Sleep Centre on a research project focused on understanding the experiences of infant care within temporary Home Office accommodation. Research will be conducted by six community researchers, drawing on the lived experiences of Amma's clients. The project will culminate with a report that will be used as an advocacy and influencing tool.

City of Sanctuary Steering Group

After being awarded Maternity Service of Sanctuary status in June 2022, we joined the City of Sanctuary Maternity Stream steering group. The purpose of this group is to increase awareness of the issues facing migrant women accessing maternity services at a national level.

AMMA BIRTH COMPANIONS (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Achievements and Performance (continued)

2022-23 Highlights (continued)

Hotel accommodation

In March 2023, we facilitated a visit from Dr. Helen Ball, Director of the Durham Infancy & Sleep Centre, to McLays Hotel, where she gathered evidence from several mothers and families about their experiences of hotel accommodation. This visit was commissioned by the Children and Young People's Commissioner's Office as part of a developing legal challenge around the unsuitability of hotel accommodation for babies/children.

'Finding Your Voice' workshop

In March 2023 we worked alongside academic researchers, Sarah Shemery and Dr. Lucy Lowe, to develop a 'Finding your Voice' research and advocacy workshop for clients. The focus was on helping clients understand the value of this work and how they can contribute, with an emphasis on feeling empowered to self-advocate. The goal of this was to develop an 'Experts by Experience' group.

MAMAH Project

In February 2023, we joined the MAMAH Study steering group. The MAMAH Study is led by Dr. Kerrie Stevenson, who was awarded doctoral fellowship funding from UCL to identify clinical and policy interventions to improve maternity care for underserved migrant women in the UK. Our role in the steering group will be to provide input on the progress and direction of the MAMAH study and to ensure the study's research and outputs are directly relevant to the work of the stakeholders represented.

Midwifery education

In the past year, we delivered two lectures focused on caring for pregnant people in the asylum process to midwifery students at Robert Gordon University and the University of the West of Scotland (UWS). We discussed everything from medical racism to intersectionality to human rights in childbirth and were pleased to engage in such open and honest conversation with these aspiring midwives. We also attended the International Day of the Midwife celebrations at UWS, where we presented about our work to around 200 student midwives.

Over the past year, we also achieved the following:

Awards nominations

We were selected as a finalist in both the Tackling Health Inequalities & Volunteers award categories at the 2022 Scottish Health Awards. We were also shortlisted for the Glasgow Times Community Champion Awards and the National Lottery Awards Projects of the Year.

City of Sanctuary Maternity Service Awards

In June 2022, we were awarded Maternity Service of Sanctuary status in recognition of our support for people seeking sanctuary. The title, the first of its kind in Scotland, was awarded by City of Sanctuary UK, a nationally coordinated network of organisations and services, including councils, universities, theatres and libraries that welcome and support refugees and people seeking asylum.

Black motherhood mural project

In November 2022, Amma participated in the unveiling of a mural outside Glasgow's Princess Royal Maternity Hospital, which captured the special bond between an Amma client and her daughter. Whilst the aim of this project was to celebrate Black motherhood, it was also intended to draw attention to the significant racial health disparities in perinatal care across the UK.

AMMA BIRTH COMPANIONS (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The Statement of Financial Activities shows total incoming resources for the year of £494,092 (2022: £340,456), £334,735 (2022: £197,562) being restricted income funding to be spent on a specific purpose.

At 31 March 2023 there was a deficit of £47,785 (2022: surplus of £39,176). The charity had general free reserves of £53,641 at the year-end (2022: £74,764) which fell short of the required reserves amount of £67,504.

2022-23 saw a period of significant growth for Amma in order to meet the growing demand for services. 2023-24 will be a period of stabilisation and consolidation and plans are in place to grow revenue throughout 2023-24 in order to sustain and build the organisation.

Policy on reserves

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, and 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).

Based on the above, our reserves target for the financial year ending 31 March 2023 was £67,504.

Due to the nature of the organisation and the regular review of the budget, this policy should be reviewed on an annual basis to ensure that the policy reflects the development of the organisation.

AMMA BIRTH COMPANIONS (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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.

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:

Name: Siobhan Moon

Date: 14 December 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AMMA BIRTH COMPANIONS (SCIO) FOR THE YEAR ENDED 31 MARCH 2023

I report on the accounts of the charity for the year ended 31 March 2023, 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.

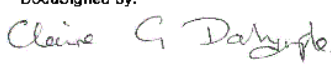
Basis of independent examiner's statement

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.

DocuSigned by:

A76FAEF21C0C4C5
Claire Dalrymple FCCA
Wylie & Bisset LLP
168 Bath Street
Glasgow
G2 4TP

Date: 18 December 2023

AMMA BIRTH COMPANIONS (SCIO)**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2023**

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income and endowments from:							
Donations and legacies	4	27,735	-	27,735	45,709	500	46,209
Charitable activities	5	131,622	334,735	466,357	97,185	197,062	294,247
Total Income		159,357	334,735	494,092	142,894	197,562	340,456
Expenditure on:							
Raising funds	6	3,222	-	3,222	1,610	-	1,610
Charitable activities	7	174,537	364,118	538,655	134,877	164,793	299,670
Total Expenditure		177,759	364,118	541,877	136,487	164,793	301,280
Net (expenditure)/income		(18,402)	(29,383)	(47,785)	6,407	32,769	39,176
Transfers between funds		-	-	-	-	-	-
Net movement in funds		(18,402)	(29,383)	(47,785)	6,407	32,769	39,176
Funds reconciliation							
Total Funds brought forward	16	75,868	35,477	111,345	69,461	2,708	72,169
Total Funds carried forward	16	57,466	6,094	63,560	75,868	35,477	111,345

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 2023**

	Note	Total Funds 2023 £	Total Funds 2022 £
Fixed Assets	12	3,825	1,104
Current assets:			
Debtors	13	3,256	30,041
Cash at bank and in hand		81,369	100,190
Total Current Assets		84,625	130,231
Liabilities:			
Creditors falling due within one year	14	(24,890)	(19,990)
Net Current Assets		59,735	110,241
Net Assets		63,560	111,345
The funds of the charity:			
Restricted income funds	16	6,094	35,477
Unrestricted funds	16	57,466	75,868
Total charity funds		63,560	111,345

Approved by the trustees and signed on their behalf by:

DocuSigned by:

Siobhan Moon

679DEF2051F848C...
Name: Siobhan Moon

Date: 14 December 2023

AMMA BIRTH COMPANIONS (SCIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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 2023****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 £450 are capitalised and valued at historical cost. Depreciation is charged as follows:

Office Equipment	Basis 20% Straight Line
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(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 2023

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 2023****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 (2022: £nil).

There were no trustee expenses paid or waived during the year (2022: none).

During the year, the spouse of Trustee Ross Purdie received remuneration totalling £29,715 (2022: £27,369) for managerial services provided to the charity.

4. Income from donations and legacies

	2023	2022
	£	£
Donations	27,735	46,209
	<u>27,735</u>	<u>46,209</u>

5. Income from charitable activities

	2023	2022
	£	£
Grant income	466,357	294,247
	<u>466,357</u>	<u>294,247</u>

6. Analysis of expenditure on raising funds

	2023	2022
	£	£
Fundraising costs	3,222	1,610
	<u>3,222</u>	<u>1,610</u>

7. Analysis of expenditure on charitable activities

	2023	2022
	£	£
Staff costs	373,374	173,829
Office costs	23,561	19,054
Programme running costs	109,856	76,045
Operational costs	17,829	22,836
Marketing costs	7,252	5,500
Depreciation	1,025	276
Governance costs (note 8)	5,758	2,130
	<u>538,655</u>	<u>299,670</u>

AMMA BIRTH COMPANIONS (SCIO)**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****8. Allocation of governance**

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

Governance costs:

	2023	2022
	£	£
Independent examiner's remuneration	1,446	1,546
Board meeting expenses	512	584
Other Governance costs	3,800	
	<u>5,758</u>	<u>2,130</u>

Governance costs are allocated to costs of charitable activities.

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

	2023	2022
	£	£
Salaries and wages	339,639	158,843
Social security costs	25,143	7,546
Other pension costs	7,433	4,430
Total staff costs	<u>372,215</u>	<u>170,819</u>
Key management personnel remuneration	<u>104,373</u>	<u>54,145</u>

No employees had employee benefits in excess of £60,000 (2022: £Nil).

	2023	2022
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>14</u>	<u>9</u>

10. Net income/(expenditure) for the year

	2023	2022
	£	£
This is stated after charging:		
Depreciation	1,025	276
Independent Examiners fee	<u>1,446</u>	<u>1,546</u>

11. Government Grants

Government grants comprise £80,000 (2022: £80,000) received from the Scottish Government towards salary costs of which £80,002 (2022: £79,998) was expended leaving a carry forward balance of £nil for 2023/24.

AMMA BIRTH COMPANIONS (SCIO)**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****12. Tangible Fixed Assets**

	Office Equipment £	Total £
Cost		
At 1 April 2022	1,380	1,380
Additions	3,746	3,746
Disposals	-	-
As at 31 March 2023	<u>5,126</u>	<u>5,126</u>
Depreciation		
At 1 April 2022	276	276
Charge for year	1,025	1,025
On disposals	-	-
As at 31 March 2023	<u>1,301</u>	<u>1,301</u>
Net book value		
As at 31 March 2022	<u>1,104</u>	<u>1,104</u>
As at 31 March 2023	<u>3,825</u>	<u>3,825</u>

13. Debtors

	2023 £	2022 £
Prepayments	1,305	295
Other debtors	1,951	29,746
	<u>3,256</u>	<u>30,041</u>

14. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	13,444	6,878
Other creditors and accruals	1,446	1,598
Deferred income (note 15)	10,000	11,514
	<u>24,890</u>	<u>19,990</u>

15. Deferred income

	2023 £	2022 £
Balance as 1 April 2022	11,514	-
Amounts released to income	(11,514)	-
Amount deferred in the year	10,000	11,514
	<u>10,000</u>	<u>11,514</u>

Deferred income comprises grant income received in advance.

AMMA BIRTH COMPANIONS (SCIO)**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****16. Analysis of charitable funds**

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					
Cattanach First 1000 Days	-	7,500	(3,973)	-	3,527
Corra Comic Relief	-	15,000	(15,000)	-	-
GCVS – Communities Mental Health & Wellbeing Fund	-	10,000	(480)	-	9,520
Impact Funding Partners – Volunteering Support Fund	-	4,000	(4,000)	-	-
Lottery Awards for All	2,708	-	(2,708)	-	-
National Lottery Community Fund	-	53,562	(53,562)	-	-
Magic Little Grants	-	500	(500)	-	-
Rayne Foundation	-	20,000	-	-	20,000
Scottish Government – PIMH Fund	-	80,000	(79,998)	-	2
Spifox	-	1,000	(1,000)	-	-
St Nicholas Care Fund	-	5,000	(2,572)	-	2,428
Virgin Media o2 Together Fund	-	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

2023 Analysis of Fund movements	Fund b/fwd £	Income £	Expenditure £	Transfers £	Fund c/fwd £
Unrestricted funds					
Fixed Assets	1,104	-	(1,025)	3,746	3,825
Total designated funds	1,104	-	(1,025)	3,746	3,825
General funds	74,764	159,357	(176,734)	(3,746)	53,641
Total unrestricted funds	75,868	159,357	(177,759)	-	57,466
Restricted funds					
Cattanach First 1000 Days	3,527	7,500	(11,027)	-	-
Corra Comic Relief	-	15,575	(15,575)	-	-
GCVS Communities Mental Health & Wellbeing Fund	9,520	-	(6,328)	-	3,192
Good Things Foundation	-	5,000	(3,166)	-	1,834
Impact Funding Partners	-	13,000	(13,000)	-	-
National Lottery Community Fund	-	63,868	(63,072)	-	796
Mental Health Foundation	-	16,000	(16,000)	-	-
Morrison's Foundation	-	20,525	(20,525)	-	-
Orcome Trust	-	5,000	(5,000)	-	-
Rayne Foundation	20,000	-	(20,000)	-	-
Safer Beginnings	-	25,000	(25,000)	-	-
Scottish Government – PIMH Fund	2	80,000	(80,002)	-	-
St Nicholas Care Fund	2,428	-	(2,428)	-	-
The Big Give	-	43,267	(43,267)	-	-
Trusthouse Charitable Foundation	-	35,000	(35,000)	-	-
Women's Fund for Scotland	-	5,000	(4,728)	-	272
Total restricted funds	35,477	334,735	(364,118)	-	6,094
TOTAL FUNDS	111,345	494,092	(541,877)	-	63,560

AMMA BIRTH COMPANIONS (SCIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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 First 1000 Days – Funds towards the cost of postnatal support.

Corra Comic Relief – Funds towards the costs of peer support activities.

Good Things Foundation – Funds towards developing online training for volunteers.

GCVS Communities Mental Health – Funds towards a gardening project.

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

Lottery Awards for All – Funds towards salary costs.

Mental Health Foundation – Funds towards activities centred around a preventative approach to supporting good mental health.

Morrison's Foundation – Funds towards peer support activities and antenatal education.

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

Orcome Trust – Funds towards the costs of peer support activities.

Magic Little Grants – Funds towards equipment for vulnerable women to prepare for birth.

Rayne Foundation – Funds towards salary costs.

Safer Beginnings – Funds towards birth companionship costs.

Scottish Government PIMH Fund – Funds towards salaries and staff costs.

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.

AMMA BIRTH COMPANIONS (SCIO)**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****16. Analysis of charitable funds (continued)**

The Big Give – Funds towards the cost of perinatal companionship.

Trusthouse Charitable Foundation – Funds towards the running costs of the peer support programme.

Virgin Media o2 Together Fund – Funds towards our Amma Family programme.

Women's Fund for Scotland – Funds towards the cost of the gardening project.

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

17. Net assets over funds

	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>

	Unrestricted Funds	Restricted Funds	2023 Total
	£	£	£
Tangible Fixed Assets	3,825	-	3,825
Debtors	3,256	-	3,256
Bank	75,275	6,094	81,369
Creditors	(24,890)	-	(24,890)
	<u>57,466</u>	<u>6,094</u>	<u>63,560</u>

18. Other Financial Commitments

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

	31 March 2023	31 March 2022
	£	£
Commitments falling due within 1 year	5,104	10,206
Commitments falling due in more than 1 year but less than 5 years	-	5,103
	<u>5,104</u>	<u>15,309</u>