

**CHARITY NO: SC049280**

**AMMA BIRTH COMPANIONS (SCIO)  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

## **AMMA BIRTH COMPANIONS (SCIO)**

### **REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

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## **AMMA BIRTH COMPANIONS (SCIO)**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

**Charity Name:** Amma Birth Companions (SCIO)

**Registered Office and Operational Address:** 5<sup>th</sup> Floor, 1 Cadogan Square, 51 Cadogan Street, Glasgow, G2 7HF

**Charity Registration Number:** SC049280

**Trustees:** Sarah-Jane Linton, Chair  
Siobhan Moon, Treasurer (appointed June 2023)  
Sarah Scarlett  
Sangeeta Kalia  
Leah Hazard  
Chloe Cannon (appointed August 2023)  
Azza Abumandeel (appointed October 2023)  
Kat Wing Mai Judge (appointed October 2023)  
Dr Isioma Okolo (appointed July 2024)  
Fiona Sandford (appointed July 2024)  
Elizabeth Ugwuanyi (appointed July 2024)  
Gloria Odhi (appointed July 2024)  
Pauline McCulloch (resigned August 2023)  
Vongayi Mufara (resigned December 2023)  
Comfort Anjorin (resigned December 2023)  
Jamie Kinloch (resigned September 2024)

**CEO:** Maree Aldam

**Auditor:** Wbg (Audit) Limited  
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 2024**

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2024.

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. Amma is overseen by a Board of Trustees that is governed by a constitution.

##### Organisational Structure

Our Board of Trustees comprises twelve 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 three of our Trustees share lived experience with our client group.

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.

During the 2023-24 financial year, we welcomed four new Trustees, bringing experience of law, migration, and the asylum process, as well as lived experience of our client group.

In December 2023 two Trustees stepped down from the Board having been recruited as Amma staff, following an open recruitment process. Both individuals bring lived experience of our client group to our staff team, as well as a range of other skills including advocacy and communications.

## **AMMA BIRTH COMPANIONS (SCIO)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

In July 2024 we welcomed four new Trustees, who bring experience of obstetrics and gynaecology, third sector leadership, cyber security, adult education and lived experience of our client group.

#### **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.

#### **Vision and Mission**

Our vision is a world where everyone can give birth and parent with dignity, where all people are equally seen and supported at every stage of their reproductive journey.

Our mission is to improve pregnancy, birth and parenting outcomes and experiences for those who are facing inequalities.

#### **Objectives and Activities**

We assist people who experience structural and systemic obstacles to advocacy, care, and information throughout the perinatal period.

We work with families who are seeking asylum and those with insecure immigration status, as well as other underserved groups who face barriers to accessing maternity care and associated support.

Our strategic aims are:

1. To support self-agency during pregnancy, birth, and early parenthood.
2. To improve wellbeing and build community for new parents and their children.
3. To influence and address maternal health disparities at a local and national level.

Our main workstreams are:

- Perinatal companionship and information: We provide one-to-one practical, emotional and advocacy support to people, during pregnancy, birth and the postnatal period. We also run inclusive, trauma-informed and accessible group antenatal classes.
- Peer support and learning: We facilitate opportunities for the people we support to connect with one another and their communities. Our 'Amma Family' peer support programme includes a weekly group, wellbeing and parenting workshops, a seasonal gardening group, trips and events, as well as support with onward referrals and community links.

## AMMA BIRTH COMPANIONS (SCIO)

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

#### Objectives and Activities (continued)

- Volunteering, training and development: We deliver our services with the support of a large number of volunteers who work as pregnancy, birth and postnatal companions, perinatal mentors, infant feeding supporters, groups supporters, language supporters and delivery drivers. We provide extensive training, mentoring, shadowing and support to our volunteers.
- Advocacy, research & community engagement: We lead on strategic advocacy work and engage in research which aims to tackle maternal health disparities at a local and national level. This work includes strategic partnerships, community engagement and external training provision.
- Building a strong and sustainable organisation: We seek to develop and sustain our organisation, developing our capabilities and capacity, with a focus on involvement, income generation, innovation, improvement, impact measurement and strengthening our approach to equity and inclusion.

#### Achievements and Performance

##### Our clients

Last year, we supported 252 clients across all our services — a 30% increase on the previous year. In 2023-24, we received 163 new referrals. Of these, 27% were referred by themselves or friends (an increase on 19% from the previous year). The rest were referred from 46 different agencies / NHS specialisms (increased from 40 the year before). Our main referrers were the NHS (31%), British Red Cross (7%); Scottish Refugee Council (5%); TARA [Trafficking Awareness Raising Alliance] (5%); and the Asylum Health Bridging Team (4%).

Clients were from 50 countries of origin (increased from 45 the previous year) including 18% from Nigeria, 8% from Iraq, 7% from Vietnam, 6% from Namibia. They spoke 34 different languages. 42% spoke no or basic English.

43% were first time parents; 76% had no friends or family to support them; 61% were new to Glasgow; 23% were known survivors of trafficking (for around half of people referred this wasn't known); 84% were scared or anxious about pregnancy/birth; 43% experienced barriers to accessing maternity services; and 16% had children not residing with them.

In 2023-24 we noted a decrease in the numbers of clients seeking asylum (from 66% to 51%) and an increase in the numbers of clients on other types of immigration visa (from 19% to 31%).

##### Our impact

We have a robust service delivery model with proven impact. Our 2023-24 monitoring and evaluation results show that we are achieving all our desired outcomes for our clients:

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

- 93% were accessing all the services they needed at the end of the companionship service, compared to 19% at the point of initial assessment.
- We made at least 420 referrals to 37 different agencies through our companionship service (increased from 137 in 22/23). There was an increase in referrals for financial grants because of our changing client demographic.

## **AMMA BIRTH COMPANIONS (SCIO)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### **Our impact (continued)**

- 100% 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**

- 90% felt that they were better able to meet their baby's needs at the end of the companionship service.
- 99% felt that they learned new parenting skills through Amma Family.
- 81% felt that their baby benefited from attending Amma Family activities.
- 81% felt that they have a better connection with their baby because of Amma Family activities.
- 100% of antenatal class participants felt 'a lot' better prepared to meet their baby's needs after attending the course.

#### **Parents feel less isolated and better able to build supportive networks**

- 100% felt that they had made friends through our peer support programme.
- 91% felt able to reach out for advice and support from other Amma Family group participants.

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

- 87% gained a better understanding of rights and choices around childbirth (20% average increase).
- 78% felt more confident to express their choices due to companionship support (20% average increase).
- 100% gained more confidence in their parenting abilities by attending Amma Family.
- 100% of antenatal class participants said that their knowledge about rights and choices had 'very much' improved in relation to pregnancy & birth.
- 100% of antenatal class participants completed the course with increased confidence to self-advocate.

#### **Parents have reduced fear and anxiety around pregnancy and childbirth**

- 100% felt less afraid about pregnancy and birth following our companionship support.
- 100% of antenatal class participants felt 'very much' less afraid about childbirth.

### **2023-24 Highlights**

#### **Companionship support**

In 2023-24 our team provided pregnancy, birth and/or postnatal companionship to 165 clients, which totalled 2,684 hours of support. This included attending 44 births. This support was provided by 47 companion volunteers, four social work placement students and three breastfeeding expert volunteers as well as our staff team. 47% of this support took place in clients' homes, and 25% in a hospital setting. 93% of clients rated our companionship as 'excellent' and 6% as 'good'.

We set up a partnership with Martha's Mummies in order to equip the team to support women who have had a child removed. We put together a programme and jointly participated in training from subject experts in disenfranchised loss, substance use and pregnancy and social work child protection processes.

#### **Volunteering**

Over the past year we have refined our training and shadowing programme for companion volunteers, as well as introducing some more flexible ways for them to support our clients.

## **AMMA BIRTH COMPANIONS (SCIO)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### **2023-24 Highlights (continued)**

Companionship recruitment, participation and retention has clearly benefited from these changes. We have also focused on the creation, recruitment and training of other roles, such as Group Supporters, Drivers and Infant Feeding Peer Supporters. These other roles have been created with a commitment to fostering an accessible volunteer experience and increasing diversity.

#### **Amma Family Peer Support Programme**

Last year we welcomed a new Peer Support and Learning Manager to lead the service. This – along with our larger office space – has transformed our Amma Family programme. Nearly 80 clients and their babies were welcomed to our new office for our weekly peer support group, and many others took part in our gardening club, postnatal fitness class, social outings, and monthly wellbeing and parenting workshops. People attended an average of 16 times (up from six the previous year).

#### **Antenatal Education**

Last year we improved access to our antenatal education by developing a pregnancy group that people could attend throughout trimesters two and three of pregnancy. We ran 21 bi-weekly sessions with interpreter and childcare provision. 51 people attended, an average of five people each week. Facilitated by a midwife and a doula, we offered a welcoming, trauma informed and collaborative environment to provide participants with the knowledge and confidence needed to ask questions and self-advocate for a safe and dignified birthing experience. 100% of attendees rated the classes as 'Excellent'. To ensure all clients could access birth preparation, companions also offered this 1:1 in the home, using our own bespoke birth planning resources.

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

#### **Birth Outcomes & Experiences Report**

In March 2024, we released this report which focused on the experiences of 100 Amma clients during 2021 and 2022. Our report found instances of discrimination, high rates of intervention, and issues with interpretation and communication that contribute to disparities in perinatal care for women seeking asylum, refugees, and those with varied immigration statuses. The release of the report marked a turning point in our strategic advocacy work and since its launch we have had constructive meetings with senior NHS staff about actions to reduce health disparities for the people that we support.

#### **Scottish Government SLWG on Racialised Inequalities in Maternity Care**

Between September 2023 and May 2024, we co-chaired this Short Life Working Group, which was comprised of clinicians, midwives, professional bodies, national networks and third sector organisations representing the views of service users and communities. The group completed a data scoping exercise, developed a Best Practice Toolkit for working with interpreters, and developed an Action Plan with key priorities for tackling racialised health inequalities in maternity and neonatal care over the next five years.

#### **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.



## **AMMA BIRTH COMPANIONS (SCIO)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### **2023-24 Highlights (continued)**

##### **Research collaboration with Durham University**

Throughout the year we continued our work with Durham University's Infancy & Sleep Centre, exploring the challenges faced by new mothers in temporary asylum accommodation. As part of this, we facilitated evidence gathering with several mothers and families about their experiences of hotel accommodation in Glasgow, which featured in a report by the Children and Young People Commissioner's office, as part of a legal challenge around the unsuitability of hotel accommodation for babies/children. The collaboration with Durham University will culminate with a joint report, to be published in late 2024.

##### **Experts by Experience Group**

Our Experts by Experience group – comprised of women who have been supported by Amma – plays a crucial role in shaping our advocacy and research priorities. This work is now led by a new Advocacy & Community Engagement Manager, a former service user, who joined our staff team in January 2024 to lead on amplifying our clients' voices and promoting our work within the community.

##### **Responding to the Illegal Migration Act 2023**

Over the past year, we have been deeply concerned by the passage of the Illegal Migration Bill passed through parliament to become law in July 2023. We shared our concerns publicly, highlighting the impact on people seeking safety, particularly on pregnant women and their children.

##### **Scottish Parliament Equalities, Human Rights and Civil Justice Committee**

We were asked to participate in the Scottish Parliament Equalities, Human Rights & Civil Justice Committee's 'Asylum Seekers in Scotland' enquiry, as part of their lived experience engagement session.

##### **Breastfeeding research with Edinburgh University**

In October 2023 we began a research project working alongside researchers from the University of Edinburgh and a team of experts by experience to launch 'Nurture Together' — a project aimed at promoting, supporting, and sustaining breastfeeding amongst individuals who face multiple barriers to accessing support.

Over the past year, we also achieved the following:

##### **GSK Impact Awards winner**

After a lengthy assessment process lasting several months, we were delighted to learn in January 2024 that we'd won a much-coveted GSK Impact Award. This is an annual programme that recognises and rewards charities doing outstanding work to improve people's health and wellbeing throughout the UK. The awards came with a prize of £40,000 of unrestricted funding, a publicity film, a 4-day development programme in London for senior staff, delivered by the Kings Fund, and entry to an alumni network.

##### **Other Awards**

- We won the 'Tackling Health Inequalities' Award at the 2023 Scottish Health Awards.
- Our Vice Chair (at the time) won 'Trustee of the Year' at the 2023 Scottish Charity Awards.
- We won Community Project of the Year at the 2023 Scotland's Champions Awards.

## **AMMA BIRTH COMPANIONS (SCIO)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### **2023-24 Highlights (continued)**

##### **New Office**

In April 2023 we moved into a much larger office space in the city centre, which has transformed the way we work and support our clients. The 5,000 square foot office space is an in-kind donation, where other floors are occupied by like-minded charities and social enterprises working with children, families and people newly arrived in the city.

We secured grant funding to renovate the space, to create an office area, storage room, kitchen, two meeting rooms, dedicated training room, large child-friendly family group room, open plan meeting area, breastfeeding room, prayer room and a buggy parking area.

##### **Strategy and Governance**

Throughout the year, we have worked on developing our vision, mission, aims, values and guiding principles, as part of our strategy development process. We have also reviewed our constitution to ensure that our charitable purposes align with our strategy.

##### **Workshops, presentations and training**

- We delivered a workshop at the Scottish Perinatal Network's "Scottish Family Integrated Care" event in Dundee.
- We were commissioned to create training materials for Public Health Scotland, focussing on the experience of those with 'No Recourse to Public Funds' in accessing healthcare.
- We presented to around 200 student midwives at the International Day of the Midwife event at the University of the West of Scotland.
- We presented at a University of Edinburgh event on global perspectives of minoritised women in maternity care.
- We ran a workshop for the Poverty and Inequality Commission with around 15 clients, looking at the experience of poverty for people with refugees, asylum seeker or 'No Recourse to Public Funds' status.
- We delivered a lecture to students at Glasgow University.
- The University of Winnipeg (Canada) have commissioned us to review their indigenous doula training programme.
- We gave evidence to the Scottish Covid Enquiry, alongside other third sector organisations.
- We delivered a workshop at Sands Bereavement Care Pathway event with NHS from across Scotland around making services accessible.

##### **Media coverage**

- The National ran an exclusive on our Birth Outcomes & Experiences Report.
- The Sunday Herald ran a double page feature about our work.
- The Guardian featured our work in piece about women giving birth in the asylum system.
- STV News featured Vongayi Mufara on Scotland Tonight speaking about her experience of baby loss.
- BBC's 'The Nine' interviewed Sarah Zadik about a File on 4 investigation that highlighted the potentially tragic consequences of inadequate interpreting.
- The Sunday Post ran a double page feature about our work at Christmas.
- Our GSK Impact Awards win was covered by The Herald, The Scotsman, Glasgow Live, Govanhill Magazine, STV News and UK Fundraising.

## AMMA BIRTH COMPANIONS (SCIO)

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

#### Financial Review

The Statement of Financial Activities shows total incoming resources for the year of £696,194 (2023: £494,092), £402,907 (2023: £334,735) being restricted income funding to be spent on a specific purpose.

At 31 March 2024 there was a surplus of £27,726 (2023: deficit of £47,785). The charity had general free reserves of £63,710 at the year-end (2023: £53,641).

The end of year surplus increased the reserve fund by £11,528, bringing it above the targeted reserves of £63,641.

2023-24 was a period of growth, as well as stabilisation and consolidation. We were able to grow revenue and put plans in place to bring in additional funds early in 2024-25 in order to provide stability for the financial year ahead.

#### Policy on reserves

As an established and growing organisation we now wish to grow our reserves each year in order to build up to three months of running costs over the next 4-5 years. Based on our 2023-24 financial year, three months of running costs would be around £144,000 (this includes staff salaries, delivery of key services and overheads).

We propose to build our reserves each year, on a sliding scale on the assumption that our income will grow year on year:

Financial Year	Minimum to add	Reserves target by year end
2023-24	£10,000	£63,641
2024-25	£15,000	£78,641
2025-26	£20,000	£98,641
2026-27	£25,000	£125,641
2027-28	£30,000	£153,000
<b>Total:</b>	<b>£100,000</b>	

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

#### Risk Management

We have a robust risk management strategy in place, comprising:

- **Comprehensive Risk Register:** We focus on mitigating financial, operational, strategic, governance, HR, and external risks.
- **Bi-Monthly Review and Update:** Senior management staff thoroughly review and update the Risk Register every two months. This includes analysing changes in circumstances, reassessing likelihood and impact, and considering any necessary mitigations.
- **Board Oversight:** The full Risk Register is presented to the Board Policy and Risk Committee, with any changes highlighted.

## **AMMA BIRTH COMPANIONS (SCIO)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### **Risk Management (continued)**

- High-Scoring Risks: High-scoring risks are presented to and discussed by the full board at bi-monthly meetings.

Our risk management process has identified sustainable funding as an ongoing risk. However, significant mitigations and strategies over the past year have progressively reduced this risk. Additionally, organisational and staff capacity remains a high-scoring risk due to rapid growth, increasing referrals, and heightened organisational visibility. This risk is managed through careful prioritisation and a focus on securing increased funding to expand staff capacity.

We also face several external risks that could impact service delivery and demand. These include the UK asylum system, NHS challenges, and Glasgow's housing crisis. We manage these risks by regularly monitoring client services, maintaining close relationships with key stakeholders, and conducting ongoing reviews.

#### **Plans for the year ahead**

In the year ahead, we are committed to the following goals across each of our five workstreams:

##### **Perinatal companionship and information**

- Continue to develop and improve our companionship service to meet increasing demand, supporting around 200 parents throughout the year.
- Analyse referrals, consult with referrers and review intake processes and criteria, to maximise impact and ensure we are prioritising those most in need.
- Develop and strengthen our partnership with Martha's Mammies to support women who have had a child removed from their care, while enhancing our knowledge and skills in supporting individuals facing substance use, disenfranchised grief, and involvement with social work or child protection processes.
- Continue providing regular group antenatal classes delivered by expert practitioners and seek funding to expand provision.
- Review our Parent Guide and other resources in line with service developments and updated information.

##### **Peer support and learning**

- Continue providing weekly peer support group activities and regular trips and events, driven by the lived expertise of the group, in a way that's responsive to the changing needs and demographics of our clients.
- Develop a clearer framework for the personal and professional development of peer support volunteers, focusing on education and skills development.
- Recruit and train volunteer peer supporters, to increase diversity within this team.
- Analyse our client intake process for this service, to address barriers and increase opportunities for participation.
- Develop new external partnerships to create more opportunities for the families we support, providing links to alternative community activities to families with over 2s.

## **AMMA BIRTH COMPANIONS (SCIO)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### **Plans for the year ahead (continued)**

##### **Volunteering, training and development**

- Engage lived expertise to co-design flexible and varied volunteer roles that suit a range of volunteers' needs.
- Formalise an inclusive volunteering plan that aims to create equal and diverse access to the personal and social benefits of volunteering at Amma.
- Recruit 30 new companion volunteers throughout the year and improve volunteer retention by 20%.
- Implement a new volunteer management system to increase impact, engagement and retention.
- Develop and integrate our 'Nurture Together' peer-led infant feeding support programme into existing services, focusing on promoting, supporting, and sustaining infant feeding choices, training peer supporters, and providing resources to healthcare professionals.
- Explore opportunities and methods to deliver and monetise training to external stakeholders.

##### **Advocacy, research & community engagement**

- Building on our 2024 Birth Outcomes & Experiences Report, further develop our advocacy approach to address maternal health disparities.
- Embed expertise by experience across all areas of our work by creating meaningful opportunities for participation and co-production and amplifying voices and insights to contribute to broader systemic change.
- Develop and deepen collaborations with third sector organisations, government, NHS, academics and others, to contribute to systemic improvements in local and national policies or programmes aimed at reducing health inequalities and addressing social determinants of health.
- Expand awareness of our work within, and actively engage with, diverse local communities.
- Increase NHS stakeholder knowledge on perinatal health inequalities for migrant and minoritised women and babies, through training and awareness raising.

##### **Building a strong and sustainable organisation**

- Develop our proactive fundraising approach, growing diverse and stable funding streams for future years, with a focus on increasing unrestricted funding and growing our reserves.
- Continue to develop our strategic plan, through co-production with staff, board, volunteers, clients and external stakeholders, ensuring an effective annual work plan that aligns with our long-term objectives.
- Continue to use data-driven insights to improve services and effectively demonstrate our impact.
- Continue to develop our approach to equity and inclusion by actively tackling barriers, understanding the impact of experience and identity, and fostering a culture that values diverse perspectives.

## **AMMA BIRTH COMPANIONS (SCIO)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### **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.


#### **Statement of Disclosure to the Auditor**

In so far as the trustees are aware:

- there is no relevant audit information of which the charity auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of an relevant audit information and to establish that the auditor is aware of that information

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the trustees and signed on their behalf by:

Signed by:  
  
679DEF2051F848C...  
Name: Siobhan Moon

Date: 26 November 2024

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF AMMA BIRTH COMPANIONS SCIO FOR THE YEAR ENDED 31 MARCH 2024**

### **Opinion**

We have audited the financial statements of Amma Birth Companions SCIO (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities (incorporating an income and expenditure account), the Balance Sheet, the Cash Flow Statement and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF AMMA BIRTH COMPANIONS SCIO FOR THE YEAR ENDED 31 MARCH 2024**

### **Other information**

The other information comprises the information included in the report and financial statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Report of the Trustees; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit;

### **Responsibilities of Trustees**

As explained more fully in the trustees' responsibilities statement set out on page 12 the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.



## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF AMMA BIRTH COMPANIONS SCIO FOR THE YEAR ENDED 31 MARCH 2024**

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

### **Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

We identify and assess risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, responding appropriately to fraud or suspected fraud identified during the audit process. This includes obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The primary responsibility however for the prevention and detection of fraud rests with those charged with governance and executive management of the entity.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered the following:

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006.

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF AMMA BIRTH COMPANIONS SCIO FOR THE YEAR ENDED 31 MARCH 2024**

We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Posting inappropriate journal entries; and
- Management bias in accounting estimates

### **Audit response to the risks identified;**

Our procedures to respond to the risks identified included the following:

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management, trustees and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance and correspondence with HMRC;
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether judgements made in making accounting estimates are indicative of a potential bias; and, evaluating rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.


## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF AMMA BIRTH COMPANIONS SCIO FOR THE YEAR ENDED 31 MARCH 2024**

### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with section 44(1) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### **Other Matters**

Previous accounting periods were not audited.

Signed by:  
  
0575527041FA406...

Claire Darymple FCCA (Senior Statutory Auditor)

for and on behalf of Wbg (Audit) Limited, Statutory Auditor

168 Bath Street  
Glasgow  
G2 4TP

*Date: 26 November 2024*

*Wbg (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*

**AMMA BIRTH COMPANIONS (SCIO)****STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2024**

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>Income and endowments from:</b>							
Donations and legacies	4	145,522	-	145,522	27,735	-	27,735
Charitable activities	5	147,765	402,907	550,672	131,622	334,735	466,357
<b>Total Income</b>		<b>293,287</b>	<b>402,907</b>	<b>696,194</b>	<b>159,357</b>	<b>334,735</b>	<b>494,092</b>
<b>Expenditure on:</b>							
Raising funds	6	1,757	-	1,757	3,222	-	3,222
Charitable activities	7	281,034	385,677	666,711	174,537	364,118	538,655
<b>Total Expenditure</b>		<b>282,791</b>	<b>385,677</b>	<b>668,468</b>	<b>177,759</b>	<b>364,118</b>	<b>541,877</b>
<b>Net (expenditure)/income</b>		<b>10,496</b>	<b>17,230</b>	<b>27,726</b>	<b>(18,402)</b>	<b>(29,383)</b>	<b>(47,785)</b>
Transfers between funds		1,457	(1,457)	-	-	-	-
<b>Net movement in funds</b>		<b>11,953</b>	<b>15,773</b>	<b>27,726</b>	<b>(18,402)</b>	<b>(29,383)</b>	<b>(47,785)</b>
<b>Funds reconciliation</b>							
Total Funds brought forward	16	57,466	6,094	63,560	75,868	35,477	111,345
<b>Total Funds carried forward</b>	<b>16</b>	<b>69,419</b>	<b>21,867</b>	<b>91,286</b>	<b>57,466</b>	<b>6,094</b>	<b>63,560</b>

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 2024**

	Note	Total Funds 2024 £	Total Funds 2023 £
<b>Fixed Assets</b>	<b>12</b>	5,709	3,825
<b>Current assets:</b>			
Debtors	<b>13</b>	8,258	3,256
Cash at bank and in hand	<b>20</b>	94,882	81,369
<b>Total Current Assets</b>		103,140	84,625
<b>Liabilities:</b>			
Creditors falling due within one year	<b>14</b>	(17,563)	(24,890)
<b>Net Current Assets</b>		85,577	59,735
<b>Net Assets</b>		91,286	63,560
<b>The funds of the charity:</b>			
Restricted income funds	<b>16</b>	21,867	6,094
Unrestricted funds	<b>16</b>	69,419	57,466
<b>Total charity funds</b>		91,286	63,560

Approved by the trustees and signed on their behalf by:

Signed by:  


679DEF2051F848C...  
 Name: Siobhan Moon

Date: 26 November 2024

**AMMA BIRTH COMPANIONS (SCIO)****STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2024**

	Note	2024 £	2023 £
<b><i>Cash flows from operating activities</i></b>			
<b>Net cash provided by/(used in) operating activities</b>	<b>19</b>	17,776	(15,075)
<b><i>Cash flows from Investing Activities</i></b>			
Purchase of property, plant and equipment		(5,833)	(3,746)
Proceeds of disposals		1,570	-
Net cash (used in) investing activities		<u>(4,263)</u>	<u>(3,746)</u>
<b>Change in cash and cash equivalents in the year</b>		<u>13,513</u>	<u>(18,821)</u>
Cash and cash equivalents brought forward	<b>20</b>	<u>81,369</u>	<u>100,190</u>
<b>Cash and cash equivalents carried forward</b>	<b>20</b>	<u><u>94,882</u></u>	<u><u>81,369</u></u>

## **AMMA BIRTH COMPANIONS (SCIO)**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

#### **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 2024****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
------------------	----------------------------

**(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 2024

#### 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 £2,966 of 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 2024

#### 2. Legal status of the charity

The charity is a registered Scottish Charitable Incorporated Organisation.

#### 3. Related party transactions and trustees' expenses and remuneration

One trustee, Leah Hazard, received remuneration of £100 (2023: £nil) for work performed during the year. An amount totalling £100 was outstanding to the trustee at the year-end (2023: £nil). All other trustees gave freely their time and expertise without any form of remuneration or other benefit in cash or kind.

Two trustees made donations to the charity totalling £90 during the year (2023: none)

There were no trustee expenses paid or waived during the year (2023: none).

In the prior year, the spouse of former Trustee Ross Purdie received remuneration totalling £29,715 for managerial services provided to the charity. Ross Purdie resigned as trustee in August 2022.

#### 4. Income from donations and legacies

	2024 £	2023 £
Donations	145,522	27,735
	<u>145,522</u>	<u>27,735</u>

#### 5. Income from charitable activities

	2024 £	2023 £
Grant income	550,672	466,357
	<u>550,672</u>	<u>466,357</u>

#### 6. Analysis of expenditure on raising funds

	2024 £	2023 £
Fundraising costs	1,757	3,222
	<u>1,757</u>	<u>3,222</u>

#### 7. Analysis of expenditure on charitable activities

	2024 £	2023 £
Staff costs	371,957	348,276
Office costs	106,671	23,561
Programme running costs	97,639	109,856
Operational costs	22,016	17,829
Marketing costs	7,411	7,252
Depreciation	1,489	1,025
Governance costs (note 8)	8,492	5,758
Support costs (note 8)	51,036	25,098
	<u>666,711</u>	<u>538,655</u>

## AMMA BIRTH COMPANIONS (SCIO)

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

#### 7. Analysis of expenditure on charitable activities (continued)

Office costs are presented as significantly higher in 2024, compared to 2023. This is in part due to the inclusion of £62,000 of rent costs, which represents an in-kind donation of office space (from April 2023), rather than funds paid out. This cost has been offset against in kind income of the same amount.

#### 8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	Total Allocated 2024 £	Governance Related £	Other Support Costs £	Basis of Apportionment
Staff costs	63,661	7,575	56,086	<i>Time spent</i>
Total	63,661	7,575	56,086	

Cost type	Total Allocated 2023 £	Governance Related £	Other Support Costs £	Basis of Apportionment
Staff costs	58,075	6,741	51,334	<i>Time spent</i>
Total	58,075	6,741	51,334	

#### Governance costs:

	2024 £	2023 £
Auditors Remuneration	6,120	1,446
Board meeting expenses	-	512
Other Governance costs	2,372	3,800
	<u>8,492</u>	<u>5,758</u>

Governance costs are allocated to costs of charitable activities.

#### Breakdown of governance and support costs by activity;

	Support Costs	Governance	2024
Charitable activities	51,036	7,575	58,611
Raising funds	5,050	-	5,050
	<u>56,086</u>	<u>7,575</u>	<u>63,661</u>

	Support Costs	Governance	2023
Charitable activities	25,098	-	25,098
Other Support costs	21,742	-	21,742
Raising funds	4,494	6,741	11,235
	<u>51,334</u>	<u>6,741</u>	<u>58,078</u>

**AMMA BIRTH COMPANIONS (SCIO)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****9. Analysis of staff costs and remuneration of key management personnel**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries and wages	380,772	339,639
Social security costs	33,296	25,143
Other pension costs	11,424	7,433
Total staff costs	<u>425,492</u>	<u>372,215</u>
Key management personnel remuneration	<u>144,504</u>	<u>104,373</u>

No employees had employee benefits in excess of £60,000 (2023: £Nil).

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>17</u>	<u>14</u>

**10. Net income/(expenditure) for the year**

This is stated after charging:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation	2,379	1,025
Auditors Remuneration	<u>6,120</u>	<u>1,446</u>

**11. Government Grants**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Scottish Government – PIMH Fund	80,000	80,000
Scottish Government – Wellbeing for Longer in Glasgow Fund	39,079	-
Scottish Government – Volunteering Support Fund	13,000	-
Scottish Government – Glasgow Wellbeing Fund	20,000	-
CYPFAL – Third Sector Fund	51,179	-
	<u>203,258</u>	<u>80,000</u>

**12. Tangible Fixed Assets**

	<b>Office Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 April 2023	5,126	5,126
Additions	5,833	5,833
Disposals	(2,460)	(2,460)
As at 31 March 2024	<u>8,499</u>	<u>8,499</u>
<b>Depreciation</b>		
At 1 April 2023	1,301	1,301
Charge for year	2,379	2,379
On disposals	(890)	(890)
As at 31 March 2024	<u>2,790</u>	<u>2,790</u>
<b>Net book value</b>		
As at 31 March 2023	<u>3,825</u>	<u>3,825</u>
As at 31 March 2024	<u>5,709</u>	<u>5,709</u>

**AMMA BIRTH COMPANIONS (SCIO)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****13. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Prepayments	1,202	1,305
Other debtors	7,056	1,951
	<u>8,258</u>	<u>3,256</u>

**14. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	9,636	13,444
Other creditors and accruals	7,927	1,446
Deferred income (note 15)	-	10,000
	<u>17,563</u>	<u>24,890</u>

**15. Deferred income**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Balance as 1 April 2023	10,000	11,514
Amounts released to income	(10,000)	(11,514)
Amount deferred in the year	-	10,000
	<u>-</u>	<u>10,000</u>

**16. Analysis of charitable funds**

<b>2023</b>					
<b>Analysis of</b>	<b>Fund</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Fund</b>
<b>Fund movements</b>	<b>b/fwd</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>c/fwd</b>
	<b>£</b>				<b>£</b>
<b>Unrestricted funds</b>					
Fixed Assets	1,104	-	(1,025)	3,746	3,825
<b>Total designated funds</b>	<u>1,104</u>	<u>-</u>	<u>(1,025)</u>	<u>3,746</u>	<u>3,825</u>
General funds	74,764	159,357	(176,734)	(3,746)	53,641
<b>Total unrestricted funds</b>	<u>75,868</u>	<u>159,357</u>	<u>(177,759)</u>	<u>-</u>	<u>57,466</u>
<b>Restricted funds</b>					
Cattanach First 1000 Days	3,527	7,500	(11,027)	-	-
Corra Comic Relief	-	15,575	(15,575)	-	-
Scottish Government – Glasgow Wellbeing Fund	9,520	-	(6,328)	-	3,192
Good Things Foundation	-	5,000	(3,166)	-	1,834
Scottish Government – Volunteering Support Fund	-	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
<b>Total restricted funds</b>	<u>35,477</u>	<u>334,735</u>	<u>(364,118)</u>	<u>-</u>	<u>6,094</u>
<b>TOTAL FUNDS</b>	<u>111,345</u>	<u>494,092</u>	<u>(541,877)</u>	<u>-</u>	<u>63,560</u>

**AMMA BIRTH COMPANIONS (SCIO)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****16. Analysis of charitable funds (continued)**

<b>2024 Analysis of Fund movements</b>	<b>Fund b/fwd £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Fund c/fwd £</b>
<b>Unrestricted funds</b>					
Fixed Assets	3,825	-	(749)	2,633	5,709
<b>Total designated funds</b>	<b>3,825</b>	<b>-</b>	<b>(749)</b>	<b>2,633</b>	<b>5,709</b>
General funds	53,641	293,287	(282,042)	(1,176)	63,710
<b>Total unrestricted funds</b>	<b>57,466</b>	<b>293,287</b>	<b>(282,791)</b>	<b>1,457</b>	<b>69,419</b>
<b>Restricted funds</b>					
Scottish Government – CYPFAL					
Third Sector Fund	-	51,179	(51,179)	-	-
Craignish Trust	-	2,750	(2,750)	-	-
Glasgow Children’s Hospital Charity	-	4,000	(200)	-	3,800
Scottish Government – Glasgow					
Wellbeing Fund	3,192	20,000	(13,192)	-	10,000
Good Things Foundation	1,834	-	(1,834)	-	-
HFD Charitable Foundation	-	10,000	(10,000)	-	-
Scottish Government – Wellbeing for					
Longer in Glasgow Fund	-	39,079	(38,650)	(429)	-
Scottish Government – Volunteering					
Support Fund	-	13,000	(13,000)	-	-
National Lottery Community Fund	796	43,412	(44,208)	-	-
Mental Health Foundation	-	5,000	(5,000)	-	-
Scottish Government – PIMH Fund	-	80,000	(80,000)	-	-
Scottish Refugee Council Refugee					
Festival Scotland	-	500	(500)	-	-
The Scottish Refugee Council –					
Reaching New Scots Fund	-	29,500	(29,500)	-	-
St James’ Place Charitable					
Foundation	-	2,500	(2,500)	-	-
The Clothworkers Foundation	-	10,000	(8,972)	(1,028)	-
The Rayne Foundation	-	20,000	(20,000)	-	-
The Big Give	-	11,185	(11,185)	-	-
Third Party Funds	-	6,585	(6,585)	-	-
Trades House of Glasgow	-	2,217	-	-	2,217
Trusthouse Charitable Foundation	-	35,000	(35,000)	-	-
University of Durham	-	7,000	(7,000)	-	-
Rosa Voices from the Frontline	-	7,000	(4,150)	-	2,850
Women’s Fund for Scotland	272	3,000	(272)	-	3,000
<b>Total restricted funds</b>	<b>6,094</b>	<b>402,907</b>	<b>(385,677)</b>	<b>(1,457)</b>	<b>21,867</b>
<b>TOTAL FUNDS</b>	<b>63,560</b>	<b>696,194</b>	<b>(668,468)</b>	<b>-</b>	<b>91,286</b>

(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.

## **AMMA BIRTH COMPANIONS (SCIO)**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

#### **16. Analysis of charitable funds (continued)**

Scottish Government – CYPFAL Third Sector Fund – Funds towards peer support activities and antenatal education

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

Craignish Trust – Funds towards advocacy and community engagement work in 2024-25

Scottish Government – Glasgow Wellbeing Fund – Funds towards antenatal education

Glasgow Children’s Hospital Charity – Funds towards emergency expenses for clients

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

HFD Charitable Trust – Funds towards the refurbishment and furnishing of Amma’s office space

Scottish Government – Wellbeing for Longer in Glasgow Fund – Funds towards training and support of volunteers.

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

Scottish Government – Volunteering Support Fund – Funds towards training and support of volunteers

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.

The Rayne Foundation – Funds towards salary costs.

Rosa Voices from the Frontline – Funds towards advocacy and community engagement

Safer Beginnings – Funds towards birth companionship costs.

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

Scottish Refugee Council Refugee Festival Scotland – Funds towards Amma’s participation in the Refugee Festival Scotland

Scottish Refugee Council Reaching New Scots Fund – Funds towards perinatal companionship

St James’ Place Charitable Foundation – Funds towards peer support activities

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

**AMMA BIRTH COMPANIONS (SCIO)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****16. Analysis of charitable funds (continued)**

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

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

The Clothworkers Foundation – Funds towards the refurbishment and furnishing of Amma's office space

Third Party Funds – Funds raised for direct distribution to clients (either in cash or vouchers), or for the purchase of items for clients

Trades House of Glasgow Commonweal Fund – Funds towards volunteer training and recruitment

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

University of Durham – Funds to cover the costs of a research and community engagement project

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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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>

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	5,709	-	5,709
Debtors	8,258	-	8,258
Bank	73,015	21,867	94,882
Creditors	(17,563)	-	(17,563)
	<u>69,419</u>	<u>21,867</u>	<u>91,286</u>



**AMMA BIRTH COMPANIONS (SCIO)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****18. Other Financial Commitments**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Commitments falling due within 1 year	-	5,104
	<u>-</u>	<u>5,104</u>

**19. Reconciliation of net income/ (expenditure) to net cash flow from operating activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Net Income/(Expenditure) for the year	27,726	(47,785)
Depreciation	2,379	1,025
(Increase)/ Decrease in debtors	(5,002)	26,785
(Decrease)/Increase in creditors	(7,327)	4,900
	<u>17,776</u>	<u>(15,075)</u>

**20. Analysis of cash and cash equivalents**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cash in hand	94,882	81,369
Total cash and cash equivalents	<u>94,882</u>	<u>81,369</u>