

Charity no. 1151152

**Birthrights**  
**Report and Unaudited Financial**  
**Statements**  
**5 April 2018**

## **Birthrights**

### **Reference and administrative details**

**For the year ended 5 April 2018**

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<b>Charity number</b>	1151152																						
<b>Registered office</b>	Birthrights The Apex 2 Sheriffs Orchard Coventry CV1 3PP																						
<b>Trustees</b>	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Elizabeth Prochaska</td><td>(Chair)</td></tr><tr><td>Deborah Crewe</td><td>(Secretary)</td></tr><tr><td>Hannah Gray</td><td>(Treasurer, resigned 30 June 2018)</td></tr><tr><td>John Davis</td><td>(Treasurer, appointed 24 September 2018)</td></tr><tr><td>Rachel Crasnow QC</td><td>(appointed 16 January 2017)</td></tr><tr><td>Sarah Jane Cooke</td><td>(appointed 13 July 2017)</td></tr><tr><td>Julie Frohlich</td><td></td></tr><tr><td>Carolyn Johnston</td><td></td></tr><tr><td>Shauneen Lambe</td><td>(resigned 10 February 2018)</td></tr><tr><td>Simon Mehigan</td><td></td></tr><tr><td>Rineke Schram</td><td></td></tr></table>	Elizabeth Prochaska	(Chair)	Deborah Crewe	(Secretary)	Hannah Gray	(Treasurer, resigned 30 June 2018)	John Davis	(Treasurer, appointed 24 September 2018)	Rachel Crasnow QC	(appointed 16 January 2017)	Sarah Jane Cooke	(appointed 13 July 2017)	Julie Frohlich		Carolyn Johnston		Shauneen Lambe	(resigned 10 February 2018)	Simon Mehigan		Rineke Schram	
Elizabeth Prochaska	(Chair)																						
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<b>Chief executive officer</b>	<table><tr><td>Amy Gibbs</td><td>(from November 2018)</td></tr><tr><td>Rebecca Schiller</td><td>(until October 2018)</td></tr></table>	Amy Gibbs	(from November 2018)	Rebecca Schiller	(until October 2018)																		
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Rebecca Schiller	(until October 2018)																						
<b>Bankers</b>	The Co-operative Bank Olympic House 6 Olympic Court Montford Street Salford M5 2QP																						
<b>Independent examiners</b>	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																						

## **Birthrights**

### **Report of the trustees**

**For the year ended 5 April 2018**

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#### **Introduction**

Over the past year Birthrights has continued to use a human rights approach to achieve social justice aims. We promote safe, respectful maternity care that protects all women's fundamental rights to dignity, autonomy, privacy, non-discrimination and equality, at one of the most vulnerable times in their lives.

Thanks to continued support from the Baring Foundation and Trust for London, alongside many valued volunteers, partners and donors, we have grown our small staff team, reached hundreds of vulnerable mothers and babies, trained frontline maternity staff, built key partnerships with the voluntary and health sector and researched, evaluated and developed our approach and plans for the future.

A key focus for 2017-2018 has been the launch of a project that now sits at the heart of our work: supporting those who suffer particular discrimination and disadvantage in maternity services, building on the potential of a human rights approach and working with others to reach women who are hardest to access.

Vulnerable women and their babies face significant barriers to safe, respectful maternity care, impacting on their physical and mental health. Perinatal outcomes (including stillbirth and maternal death) are worst for women at the lowest end of the socioeconomic spectrum, BAME women, refugee, asylum-seeking and undocumented migrants. As our recently published research project has demonstrated, women with physical, sensory or learning disabilities face significant rights-based challenges that are not properly understood. Across this spectrum of vulnerability, a lack of respect for patient dignity has been shown to go hand in hand with the clinical and systemic failings that lead to unsafe care and human tragedies.

Birthrights believes that a collaborative, rights-based approach can add power and value to the efforts of those seeking to improve the wellbeing of women with complex needs and their families. To harness that power we are now working with innovative organisations, such as Birth Companions, who deliver positively-evaluated interventions to specific vulnerable groups. We want to add value to their work, empower their staff, uplift their service and learn from their expertise; strengthening each other's efforts through joint research to improve the evidence base and collaborating on policy work. As ever, when necessary, we will continue to use our legal expertise to bring challenges to systems that infringe vulnerable women's basic rights.

As this report shows, 2017-2018 has seen Birthrights broaden and deepen our activities, have greater impact and reach more beneficiaries than ever before. We thank all our staff, volunteers, funders and champions for the tireless support that propels our work. And we look forward to continuing to make progress in understanding and improving women's stories at this transformative time in their lives.

Elizabeth Prochaska (Chair) and Rebecca Schiller (Chief Executive)

## **Birthrights**

### **Report of the trustees**

#### **For the year ended 5 April 2018**

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The trustees present their report with the financial statements of the charity for the year ended 5 April 2018.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2015).

### **Structure, governance and management**

Birthrights is a charitable incorporated organisation and is registered with the Charity Commission with charity number 1151152.

The method of recruitment and appointment of trustees is set out in its governing document: the constitution.

Two trustees resigned between 6 April 2017 and the date this report was approved and we thank them for all their support.

The current trustees comprise lawyers, a QC, two consultant midwives, a consultant obstetrician, a consultant anaesthetist, a finance and business expert, a consultant specialising in human rights and equality and a writer with a background in the Civil Service.

The trustees are responsible for making decisions on the management of all the affairs of Birthrights including deciding on how the funds of the charity are to be spent. The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The full Board of trustees met four times during the year with an average level of attendance (in person or by phone) of 64%.

### **Objectives and activities**

#### **About**

Birthrights launched in January 2013. We are the UK's only organisation dedicated to improving women's experience of pregnancy and childbirth by promoting respect for human rights. We believe that all women are entitled to respectful maternity care that protects their fundamental rights.

We provide free, accurate and accessible information and advice on human rights and the law relating to childbearing women. We offer advice, assistance and training to women's caregivers, professional or otherwise. We research and campaign on dignity and respectful care during pregnancy and childbirth.

Birthrights promotes women's rights to receive evidence-based care that conforms to the best medical and midwifery standards. We do not promote any particular clinical perspectives in maternity care.

## **Birthrights**

### **Report of the trustees**

#### **For the year ended 5 April 2018**

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##### **Aims**

The aim of Birthrights is to promote the human rights of child-bearing women in England and Wales. These rights are set out in the Universal Declaration of Human Rights, the Convention on the Elimination of Discrimination against Women and subsequent United Nations conventions and declarations, and the European Convention for the Protection of Human Rights and Fundamental Freedoms.

##### **Activities**

Birthrights is committed to:

- promoting awareness of the legal rights of child-bearing women during and connected to pregnancy, childbirth, the post-natal period (the 6 weeks subsequent to birth) and lactation;
- promoting respect for the legal rights of child-bearing women among healthcare organisations, medical and other professions and in society at large;
- protecting the human rights of child-bearing women through the provision of legal information and advice and obtaining redress for victims of human rights abuse;
- campaigning in relation to human rights and related legal issues relating to child-bearing women;
- responding with technical advice to proposed legislation and policy affecting child-bearing women;
- providing technical advice to government and others on human rights and other legal and regulatory matters as they affect child-bearing women;
- contributing to the understanding and sound administration of human rights law as it affects child-bearing women, in particular, but not exclusively, through third-party interventions in legal cases;
- promoting the human rights and lawful treatment of child-bearing women by commissioning and conducting research;
- providing education and training to, among others, parents and parents-to-be, healthcare professionals and the public on human rights and the law as it affects child-bearing women;
- eliminating infringements of human rights of child-bearing women; and
- undertaking other charitable activities that the trustees may from time to time determine to promote the human rights and legal status of childbearing women.

When planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the promotion of human rights.

##### **Achievements and performance**

###### **Advice and Resources**

Enquiries to the Birthrights' advice service grew to 174 enquiries in 2017, an increase of 78% from 2016, as we continue to provide free, accurate advice on the law and maternity care to a range of beneficiaries. The most frequent subject of enquiry is related to maternal request caesarean section.

Developing this advice service and increasing staff capacity to respond to enquiries and escalate them appropriately through the different areas of impact within the organisation has formed a significant part of our 2018-2021 strategic plan and subsequent funding applications.

In addition to advising women and healthcare professionals by email, we wrote to NHS Trusts on behalf of individuals on nine occasions. We also wrote to NHS Trusts about more general matters such as suspension of home birth services, closures of birth centres and how filming of a TV documentary was being approached on four occasions. The filming of the TV documentary was ceased shortly after we raised concerns about how this documentary was made and, in particular, how consent was obtained.

## **Birthrights**

### **Report of the trustees**

#### **For the year ended 5 April 2018**

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In June 2017 we completed a refresh of our lawful maternity care factsheets and, to reach a wider audience of beneficiaries, we partnered with the parenting website Mumsnet to answer their users' most frequently asked rights-based questions, and our page had 5,315 views in the first month.

This year saw us make progress on our aim to reach women at greatest risk of receiving disrespectful, discriminatory, unequal or unsafe care, and those least likely to access our advice service and resources. Thanks to 12 months' support from the Baring Foundation's 'Strengthening the Voluntary Sector' funding stream we have formed a partnership with Birth Companions.

Birth Companions has worked to improve the lives of mothers and babies facing severe disadvantage since 1996 through the provision of frontline support services in prisons and the community, and more recently through strategic work to shape local and national policy for this group. We are pleased to have already provided advice to Birth Companions' staff and service users.

#### **Legal**

Birthrights intervened in two legal cases this year along with a coalition of women's rights organisations committed to protecting women's reproductive rights. We were joint interveners (the intervention was conducted by Birthrights Trustee Helen Mountfield QC) in the case of R (A and B) v Secretary of State for Health in the Supreme Court (2017). This case led to a national policy change, ensuring women from Northern Ireland can now obtain abortion care without charge in England.

The organisation also jointly intervened in Northern Ireland Human Rights Commission Supreme Court Appeal Hearing (2017) supporting NIHRC argument that the current NI abortion law (with regards to cases of rape, incest, or serious foetal anomaly) is in breach of the European Convention on Human Rights (ECHR) and amounts to inhumane and degrading treatment of women in need of abortion care. Though procedural issues left the court unable to declare incompatibility officially, the judgment called for urgent "radical reconsideration" of the current framework and warning that if a victim of the existing law brought proceedings they would likely succeed.

#### **Policy**

Throughout the year Birthrights staff and trustees have developed relationships with key local and national policymakers, responded to government consultations (such as the Rapid Resolution and Redress consultation) and sat on a range of stakeholder groups (including the Maternity Transformation Stakeholder Council).

Achievements include:

- Playing an instrumental role in the writing of the A-EQUIP guidance for Professional Midwifery Advocates, meaning that midwives are clearer than ever about their duty to recognise a woman's autonomy and support her choices. This guidance has an impact on how all midwives practise and draws extensively on the human rights framework thanks to our intervention;
- Working with NHS Patient Experience team to feed our disability-focused work in to their recently published Fifteen Steps for Maternity toolkit;
- Working with the Department of Health to ensure human rights language and goal-setting around autonomy and decision-making was included in the Secretary of State for Health's revised maternity safety strategy;
- Hosting a workshop with NHS England and the Department of Health to take this work forward – with a focus on co-production and the inclusion of often unheard voices; and
- Challenging Oxford University Hospital's policy on maternal request caesarean in response to a significant number of enquiries, highlighting the negative impact on women without social support or financial resources to transfer their care to another Trust.

## **Birthrights**

### **Report of the trustees**

#### **For the year ended 5 April 2018**

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#### **Research**

Developing an evidence base, discovering barriers to change and shining a light on hidden areas has become a key priority for Birthrights this year. We are delighted to have received 12 months' funding from Trust for London leading to the appointment of a Research and Policy Officer. We hope to develop this role in subsequent years – a key part of our funding application to the Esmee Fairbairn Foundation.

Research-related achievements this year include:

- Publishing the Final Report on the Human Rights and Dignity Experience of Disabled Women during Pregnancy, Childbirth and Early Parenting (2017) (commissioned by Birthrights in collaboration with Bournemouth and Liverpool University). This demonstrated a range of rights-based issues faced by pregnant, disabled women within the maternity services;
- Thanks to a 12-month grant from Trust for London (made jointly to Birthrights and Birth Companions as a direct result of our Peer Partners project), we are working on a project to identify the human rights experiences of women facing severe and multiple disadvantage in the perinatal period in London. We hope that the findings of this research will contribute significantly to identifying and understanding human rights issues for vulnerable women; and
- We have been building strong links with a Birth Companions' peer research project examining disadvantaged women's experience of maternity care in Hackney and Barking and Dagenham alongside their collaborator the Revolving Doors Agency. The peer research team has provided insight used to shape the topic guides for our research project and ongoing partnership goals.

#### **Campaigns and media**

Birthrights continues to have a high profile within mainstream and health care professional media.

Campaign and media-related achievements this year include:

- Launching our maternal request caesarean section campaign with a series of blogs, Freedom of Information Act requests and related comment in national broadsheet and tabloid press;
- Authoring an article on human rights in maternity care for O&G Magazine, which reaches all members of the Royal College of Obstetricians and Gynaecologists;
- Commenting on maternity stories on national and local radio and television;
- Birthrights staff authoring comment pieces for The Guardian, The Pool and other national platforms;
- Responding to the #metoo movement by publishing a blog highlighting the positive impact of rights-respecting maternity care on survivors of sexual violence and abuse; and
- Growing our social media following, newsletter subscriptions and attracting over 80,000 unique visitors to the Birthrights website.

#### **Education and training**

Our education and training programmes work to empower healthcare professionals (HCPs) to use a human rights approach to improve practice, help shift institutional culture and embed this framework within the clinical maternity environment. We reach over 1,000 maternity care professionals every year through training, conferences and presentations. Our quarterly newsletter has over 1,500 subscribers (growing by more than 38% each year), and our analysis tells us that the majority of subscribers are maternity HCPs.

## **Birthrights**

### **Report of the trustees**

#### **For the year ended 5 April 2018**

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Achievements in 2017-18 include:

- Delivering training sessions for HCPs on human rights in maternity care. After our training sessions, our evaluation work has shown that 86% of participants are either 'Confident' or 'Very confident' in using human rights principles in their practice (increased from 41% before the session);
- Birthrights training is now available for NHS Trusts under the £8m NHS Maternity Safety Training Fund, following successful application to NHS England;
- Delivering two collaborative training sessions on human rights principles, legal framework and how this relates to maternity care for eight peer researchers managed by the Revolving Doors agency and Birth Companions. This training will inform their research priorities over a year-long project. Through this relationship we have been able to invite a peer researcher to sit on the steering group for our research project on human rights-based challenges for perinatal women who face severe disadvantage;
- Thanks to the Sheila Kitzinger Programme at Green Templeton College Oxford, Birthrights held a day-long seminar in Oxford in October 2017 focusing on consent in maternity care subsequent to the landmark *Montgomery v Lanarkshire* Supreme Court case. Leaders in health and law joined first-tier organisations and service user representatives and the group identified three areas of priority. The seminar has led to an intrapartum consent tool being developed with NHS England, HCPs and service users and to the Secretary of State's "Safer Maternity Care" strategy making direct reference to the need for work in this area; and
- Inputting into new curriculum for Obsteric and Gynaecology specialists through the Royal College of Obstetricians and Gynaecologists.

#### **Growing our organsation**

The development of an organisation with staff and volunteer capacity to match demand, a diverse fundraising and revenue generation strategy, phased plans for growth all supported by robust financial, human resources, safeguarding and other process and policies has also been a significant focus for the CEO, board and team in 2017/18.

We have added two staff posts to our team: an Administrator and a Research and Policy Officer. Working with external consultancy support Birthrights has developed a detailed strategic and business plan for 2018-21 to support and test our first Theory of Change. This plan is being supported by ongoing work on individualised planning for all team members set against agreed organisational outcomes and indicators of success.

Organisational growth (from staffing to budgeting) has been planned through to 2021 and, to pre-empt the needs of a larger workforce, consultancy support has been sought to build a human resources and resilience section of our business plan supported by a staff handbook alongside investment in staff and volunteer policies and development.

Fundraising and income generation remains an urgent priority. Birthrights applied for a three-year £150,000 grant against core costs and new posts from the Esmee Fairbairn Foundation. In April 2018 this grant was awarded and work commenced in October 2018. We have also enjoyed project funding from Trust for London to augment the Peer Partner project and fund a year-long research project in collaboration with Birth Companions. This work has seen the creation of a research-focused post within the organisation which, contingent on funding, we plan to develop and continue once the TFL grant comes to an end. We hope that this post will be joined by a new hire of a Legal Officer to manage our advice work and the escalation of issues across our research, education, policy, strategic litigation and media work.

## **Birthrights**

### **Report of the trustees**

#### **For the year ended 5 April 2018**

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##### **Financial review**

2017/18 has seen a significant growth in our restricted income (from £nil in 2016/17 to £83,000 in 2017/18) and stability in unrestricted (£33,000 in 2016/17 and £33,000 in 2017/18) funds. Total expenditure was £72,000. Of the £44,000 surplus, £42,000 was restricted funds from the Baring and TFL grants to be carried forward for planned expenditure in 2018/19.

This income growth has been driven by an increase in funded projects and related work, and more donors and revenue generating training than in previous years. It has allowed us to grow Birthrights' activities and invest in our organisation.

Key points of note from the 2017/18 accounts include:

- Completion of activities attached to a £30,000 capacity building grant from the Baring Foundation in 2016/17 with all funds spent;
- Secured an additional one year grant of £50,000 from the Baring Foundation against our Peer Partners project and invited to apply for two subsequent years' funding;
- Secured a £30,000 grant from Trust for London and began work on the related project to identify the human rights experiences of women facing severe and multiple disadvantages in the perinatal period. Some of this work and the relating funds (£24,000) are carried forward in to financial year 2018/19;
- Successfully obtained a £4,000 grant from the Sheila Kitzinger Programme to run a seminar on consent. This work was completed with all funds spent within the financial year;
- Appointment of two additional staff members and increased hours for existing 2 staff members;
- Income from Birthrights training programmes increased to £14,000; and
- Made an application to Esmee Fairbairn Foundation and invited to the second and final round of the application process.

We continue to proactively generate revenue through our training courses and speaking events and plan to extend this work in future years. We have also grown our individual donations income stream, have had ongoing financial support from a major individual donor and enjoyed pro-bono support from Leigh Day, Bindmans LLP and 39 Essex Chambers.

The trustees have worked with the Chief Executive to develop strategic and business plans, with a supporting budget, that will continue to support the organisation's growth and activities in an ambitious but sustainable and prudent manner.

##### **Reserves policy**

At the end of 2017/18, we hold £23,598 in unrestricted reserves. This is increased slightly from 2016/17 where we held £21,643. Our current policy is to hold reserves to cover a minimum of two months of operating costs, with an aim to build up the reserves to cover three months; three months of operating costs equates to a sum of £32,500.

We believe that this is the appropriate balance for Birthrights: it gives us the ability to wind up the charity in a legally compliant and orderly manner if all our funding were to be lost suddenly and unexpectedly; but does not hamper our ability to deliver on our charitable aims and activities by tying up too much of our funds in our reserves.

Our intention is to conduct a review of the reserves policy during 2018/19 given the growth of the charity in the last 18 months and the recent changes in our leadership.

## Birthrights

### Report of the trustees

**For the year ended 5 April 2018**

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#### Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales requires the trustees are to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate 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.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

#### Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 13 December 2018 and signed on their behalf by



Elizabeth Prochaska - Chair



John Davis - Treasurer

## Independent examiner's report

To the trustees of

### Birthrights

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I report to the trustees on my examination of the accounts of Birthrights (the CIO) for the year ended 5 April 2018, which are set out on pages 11 to 19.

#### Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Alison Godfrey*

Date: 2 JANUARY 2019 .

**Alison Godfrey FCA**

**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

## Birthrights

### Statement of financial activities

For the year ended 5 April 2018

	Note	Restricted £	Unrestricted £	2018 Total £	2017 Total £
<b>Income from:</b>					
Donations	3	83,327	18,340	<b>101,667</b>	30,365
Charitable activities	4	-	14,160	<b>14,160</b>	2,750
Investments		-	-	-	14
<b>Total income</b>		<u>83,327</u>	<u>32,500</u>	<u><b>115,827</b></u>	<u>33,129</u>
<b>Expenditure on:</b>					
Raising funds		4,013	7,221	<b>11,234</b>	4,905
Charitable activities		<u>37,470</u>	<u>23,324</u>	<u><b>60,794</b></u>	<u>43,451</u>
<b>Total expenditure</b>	5	<u>41,483</u>	<u>30,545</u>	<u><b>72,028</b></u>	<u>48,356</u>
<b>Net income / (expenditure) and net movement in funds</b>	6	41,844	1,955	<b>43,799</b>	(15,227)
<b>Reconciliation of funds:</b>					
Total funds brought forward		-	<u>21,643</u>	<u><b>21,643</b></u>	<u>36,870</u>
<b>Total funds carried forward</b>		<u>41,844</u>	<u>23,598</u>	<u><b>65,442</b></u>	<u>21,643</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 13 to the accounts.

The prior year comparatives have been restated to recognise gifts in kind as unrestricted funds (note 2). This has no net effect on funds.

## Birthrights

### Balance sheet

As at 5 April 2018

	Note	£	2018 £	2017 £
<b>Current assets</b>				
Debtors	9	1,526	-	-
Cash at bank and in hand		<u>67,362</u>	<u>22,123</u>	<u>22,123</u>
		<b>68,888</b>		<b>22,123</b>
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	10	<u>(3,446)</u>	<u>(480)</u>	<u>(480)</u>
<b>Net assets</b>	11		<u><b>65,442</b></u>	<u><b>21,643</b></u>
<b>Funds</b>				
Restricted funds	13		41,844	-
Unrestricted funds			<u>23,598</u>	<u>21,643</u>
<b>Total charity funds</b>			<u><b>65,442</b></u>	<u><b>21,643</b></u>

Approved by the trustees on 13 December 2018 and signed on their behalf by



Elizabeth Prochaska - Chair



John Davis - Treasurer

## Birthrights

### Notes to the financial statements

For the year ended 5 April 2018

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#### 1. Accounting policies

##### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Birthrights meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

##### c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants 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.

Income received in advance of provision of training is deferred until criteria for income recognition are met.

##### d) 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 the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### e) Interest receivable

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.

## Birthrights

### Notes to the financial statements

#### For the year ended 5 April 2018

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**f) Funds accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**g) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

**h) Allocation of support and governance costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are associated with constitutional and statutory requirements. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of staff time:

Raising funds	13%
Charitable activities	87%

**i) 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.

**j) 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.

**k) Creditors**

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.

**l) Financial instruments**

The trust 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 recognised at amortised cost using the effective interest method.

**m) Pension costs**

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

## Birthrights

### Notes to the financial statements

For the year ended 5 April 2018

#### 2. Prior period comparatives - restated

	Restricted £	Unrestricted £	2017 Total £
<b>Income from:</b>			
Donations and legacies	-	30,365	<b>30,365</b>
Charitable activities	-	2,750	<b>2,750</b>
Investments	-	14	<b>14</b>
<b>Total income</b>	<b>-</b>	<b>33,129</b>	<b>33,129</b>
<b>Expenditure on:</b>			
Raising funds	-	4,905	<b>4,905</b>
Charitable activities	29,710	13,741	<b>43,451</b>
<b>Total expenditure</b>	<b>29,710</b>	<b>18,646</b>	<b>48,356</b>
<b>Net income / (expenditure) and net movement in funds</b>	<b>(29,710)</b>	<b>14,483</b>	<b>(15,227)</b>

#### 3. Income from donations

	Restricted £	Unrestricted £	2018 Total £	2017 Total £
<b>Grants &gt; £5,000</b>				
Trust for London	30,000	-	<b>30,000</b>	-
The Baring Foundation	49,758	-	<b>49,758</b>	-
Donations and grants < £5,000	3,569	13,090	<b>16,659</b>	21,365
Gifts in kind*	-	5,250	<b>5,250</b>	9,000
<b>Total income from donations</b>	<b>83,327</b>	<b>18,340</b>	<b>101,667</b>	<b>30,365</b>

\*Gifts in kind relate to pro bono legal advice and training:

Legal advice	<b>2,000</b>	6,000
Training fees	<b>3,250</b>	3,000
	<b>5,250</b>	9,000

## Birthrights

### Notes to the financial statements

For the year ended 5 April 2018

#### 4. Income from charitable activities

	Restricted £	Unrestricted £	2018 Total £	2017 Total £
Conference / study days	-	14,160	<b>14,160</b>	2,750

#### 5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance £	2018 Total £	2017 Total £
Staff costs (note 7)	6,095	41,879	6,459	<b>54,433</b>	25,022
Fundraising expenses	-	-	-	-	405
Travel and subsistence	-	1,811	392	<b>2,203</b>	1,524
Conference and event costs	-	-	-	-	1,269
Equipment and software	1,013	-	850	<b>1,863</b>	2,447
Advertising	-	-	-	-	3,103
Insurance	-	-	280	<b>280</b>	210
Accountancy	-	-	420	<b>420</b>	240
Legal and professional fees	3,000	9,369	-	<b>12,369</b>	13,826
Miscellaneous costs	-	-	460	<b>460</b>	310
<b>Sub-total</b>	10,108	53,059	8,861	<b>72,028</b>	48,356
Allocation of support and governance costs	1,126	7,735	(8,861)	-	-
<b>Total expenditure</b>	<b>11,234</b>	<b>60,794</b>	<b>-</b>	<b>72,028</b>	<b>48,356</b>

## Birthrights

### Notes to the financial statements

#### For the year ended 5 April 2018

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#### 6. Net movement in funds

This is stated after charging:

	<b>2018</b>	2017
	£	£
Trustees' remuneration	<b>Nil</b>	Nil
Trustees' reimbursed expenses	<b>Nil</b>	407
Independent examiners' remuneration:		
▪ Independent examination (including VAT)	<b>660</b>	<b>240</b>

No trustees received reimbursed expenses in 2018. In the prior year, 2 trustees were reimbursed for travel costs.

#### 7. Staff costs and numbers

Staff costs were as follows:

	<b>2018</b>	2017
	£	£
Salaries and wages	<b>53,309</b>	25,022
Social security costs	<b>943</b>	-
Pension costs	<b>181</b>	-
	<b>54,433</b>	<b>25,022</b>

No employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the Trustees, Chief Executive Officer, and Programmes Director. The total employee benefits of the key management personnel were £43,465 (2017: £25,022).

	<b>2018</b>	2017
	No.	No.
Average head count	<b>4.00</b>	<b>2.00</b>

#### 8. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

#### 9. Debtors

	<b>2018</b>	2017
	£	£
Prepayments	<b>1,526</b>	-

## Birthrights

### Notes to the financial statements

For the year ended 5 April 2018

#### 10. Creditors : amounts due within 1 year

	2018 £	2017 £
Accruals	900	480
Other creditors	<u>2,546</u>	<u>-</u>
	<u><b>3,446</b></u>	<u><b>480</b></u>

#### 11. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	41,844	27,044	<b>68,888</b>
Current liabilities	<u>-</u>	<u>(3,446)</u>	<u><b>(3,446)</b></u>
<b>Net assets at 5 April 2018</b>	<u><b>41,844</b></u>	<u><b>23,598</b></u>	<u><b>65,442</b></u>

	Restricted funds £	Unrestricted funds £	Total funds £
<b>Prior year comparative</b>			
Current assets	-	22,123	<b>22,123</b>
Current liabilities	<u>-</u>	<u>(480)</u>	<u><b>(480)</b></u>
<b>Net assets at 5 April 2017</b>	<u><b>-</b></u>	<u><b>21,643</b></u>	<u><b>21,643</b></u>

#### 12. Related party transactions

Pro bono services were provided by the trustees during the year of £3,250 (2017: £3,000) in relation to fees for training sessions waived.

## Birthrights

### Notes to the financial statements

For the year ended 5 April 2018

#### 13. Movements in funds

	At 6 April 2017 £	Income £	Expenditure £	At 5 April 2018 £
<b>Restricted funds</b>				
The Baring Foundation	-	49,758	(32,294)	17,464
Trust for London	-	30,000	(6,077)	23,923
Sheila Kitzinger programme	-	3,569	(3,112)	457
<b>Total restricted funds</b>	-	83,327	(41,483)	41,844
<b>Unrestricted funds</b>				
General funds	21,643	32,500	(30,545)	23,598
<b>Total unrestricted funds</b>	21,643	32,500	(30,545)	23,598
<b>Total funds</b>	21,643	115,827	(72,028)	65,442

#### Purposes of restricted funds

##### The Baring Foundation

Funding to develop a Peer Partners project focussing on those most at risk of discrimination in maternity care, developing an innovative model of working in close partnership.

##### Trust for London

Funding for a project to investigate human rights based challenges faced by disadvantaged women during birth in London.

##### Sheila Kitzinger programme

Funding from the Sheila Kitzinger Fund, via Green Templeton College, Oxford, to organise and deliver a seminar on transforming consent in maternity care.

Prior year comparative - restated	At 6 April 2016 £	Income £	Expenditure £	At 5 April 2017 £
<b>Restricted funds</b>				
The Baring Foundation	29,710	-	(29,710)	-
<b>Total restricted funds</b>	29,710	-	(29,710)	-
<b>Unrestricted funds</b>				
General funds	7,160	33,129	(18,646)	21,643
<b>Total unrestricted funds</b>	7,160	33,129	(18,646)	21,643
<b>Total funds</b>	36,870	33,129	(48,356)	21,643