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Charity registration number SC049280 (Scotland)

AMMA BIRTH COMPANIONS (SCIO)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

Docusign Envelope ID: C26BDC1B-793A-82D1-80E4-E03BEA471776

AMMA BIRTH COMPANIONS (SCIO)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Sarah-Jane Linton, Chair Leah Hazard Siobhan Moon, Treasurer Chloe Cannon Katharine Wing Mai Judge Dr Isioma Okolo Fiona Sandford Gloria Odhi Mona Vaghefian Elizabeth Ugwuanyi	(Appointed 31 March 2026)
Charity registration	Scotland	SC049280
Auditor	Wbg (Audit) Limited 168 Bath Street Glasgow G2 4TP	
Bankers	Royal Bank of Scotland Glasgow Charing Cross West 9 Clifton Place G3 7JU	

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AMMA BIRTH COMPANIONS (SCIO)

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AMMA BIRTH COMPANIONS (SCIO)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

During the year, the board undertook a review of Amma's charitable purposes to ensure they reflect the full scope of the organisation's current work, including its growing training offer and systems influence activity. Following board approval, the trustees applied to OSCR for consent to amend clause 4 of the constitution, updating the wording of our two existing purposes and introducing a third: the advancement of education. OSCR granted consent on 28th May 2026, and the amendment was formally adopted by the trustees on 28th July 2026.

Our charitable purposes are now outlined in our constitution as:

- The advancement of health in Scotland for women and birthing people who experience health inequalities, by providing perinatal companionship, support and advocacy, and by working with the NHS and policymakers to address the structural and systemic barriers that contribute to poorer maternal outcomes. Through this we aim to reduce health inequalities, improve birth and perinatal outcomes, and ensure women's voices are heard and respected in maternity care.

- The relief of those in need by reason of financial hardship or other disadvantage in Scotland, for women and birthing people who are isolated and facing adversity during pregnancy, birth, and early parenthood. We provide one-to-one support, peer support, group learning, and community activities, creating opportunities for connection, integration, and access to resources. Through this we aim to reduce isolation, improve wellbeing, and give families the best possible start in life.

- The advancement of education in Scotland in relation to perinatal experiences, outcomes and inequalities, through the provision of structured training and learning to families, healthcare professionals, student midwives, volunteers, parents and others working with women and families facing disadvantage. Through this we aim to improve knowledge and practice in maternity and related services, and address health and care disparities experienced by the communities we support.

Our vision is a world where equity in perinatal care means every family has the best start in life.

Our mission is to improve pregnancy, birth, and parenting experiences for those most impacted by systemic inequities.

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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 clients, during pregnancy, birth and the postnatal period.

- Perinatal group learning: We run inclusive, trauma-informed, and accessible antenatal classes alongside our infant feeding programme and Amma Family parenting workshops, creating safe spaces for learning, connection, and support.

- Peer support and community building**:** We facilitate opportunities for the people we work with to connect with one another and their communities. Our Amma Family peer support programme includes a weekly group, wellbeing and parenting workshops, seasonal gardening group, trips and events, as well as support with onward referrals, resources and community links.

- Volunteering: We deliver our services with the support of a large number of volunteers who work as 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.

- Education, training & resources: We share our expertise beyond our direct services by contributing to advisory groups, delivering training to the NHS and other partner organisations, and developing resources that support both our clients and wider stakeholders.

- Advocacy, research & partnerships: We lead on strategic advocacy work and engage in research in order to tackle care disparities at a local and national level. This work includes strategic partnerships and community engagement.

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Advocacy and Research

Our advocacy and research work continued to influence policy and practice at local and national levels.

We continued to provide direct feedback to NHS Greater Glasgow & Clyde's maternity services, meeting regularly with the Director of Midwifery to share examples of good and poor practice and monitoring progress against the action plan issued in response to our Outcomes Report. We also met separately with the head of interpreting services to raise ongoing concerns about interpreting provision.

Our Head of Advocacy & Communications attended the NHS annual review with the then Minister for Public Health, Jenni Minto, where our work on tackling racial disparities in maternity care was highlighted.

We worked with leading infant safety researchers at Durham University on a paper examining the experiences of mothers with babies in the UK asylum system, published in *Wellbeing, Space and Society* in May 2025. We also contributed to the Royal College of Midwives' work to identify the UK's top ten maternity research priorities.

The Scottish Covid-19 Inquiry published its Narrative Record of the Health & Social Care Impact Hearings, which references evidence Amma contributed on conditions for pregnant and new mothers in the asylum process during the pandemic. The Record also notes Amma as one of the several third sector organisations that stepped in to support residents' mental health and wellbeing where statutory provision fell short.

We continued to sit on the Scottish Government and Healthcare Improvement Scotland's Maternity Care Standards development group, with our Chief Executive named as a contributor to the final standards, published in March 2026. Our Experts by Experience group also contributed to the standards through a consultation session, sharing insights from their own experiences of maternity care.

We joined the Scottish Parliament's Cross Party Group on Health Inequalities, where our Advocacy & Community Engagement Manager presented on the impact of poverty on pregnancy and parenting.

In March 2026, we hosted a visit from Professor Habib Naqvi MBE, Chief Executive of the NHS Race & Health Observatory, Scotland's Chief Medical Officer Sir Gregor Smith, and colleagues from NHS Greater Glasgow & Clyde, Public Health Scotland and the Anti-Racism Observatory for Scotland, to discuss racialised health inequalities in maternity care. This led to an invitation to contribute to the Chief Medical Officer's Annual Report. Our Chief Executive also presented to Public Health Scotland's Strategy, Governance and Performance Directorate.

Our Experts by Experience group co-produced and delivered a training workshop for over 100 first-year student midwives at the University of the West of Scotland, focused on improving perinatal care for migrant women.

We also launched a training video project for NHS midwives, co-produced with our Experts by Experience group, midwives, Citizens Theatre, Electrify, and a newly appointed training consultant. The appointment of our training consultant marks a deliberate step towards building a training arm of the organisation, aiming for lasting systemic change beyond direct service delivery.

We were invited by NHS GGC's Director of Midwifery to contribute to a Royal College of Midwives anti-racism training film, to be shared UK-wide.

We joined the Asylum Perinatal Network UK, hosted by Happy Baby Community, connecting with organisations across the UK supporting pregnant women in the asylum system. We also began a residency with Citizens Theatre's 'Navigate' programme, running to March 2027, working towards a live performance about migrant women's experiences of birth and parenting.

We continued to raise concerns with Mears and the Home Office about conditions for mothers and babies living in hotel accommodation.

We contributed to a wider Herald investigation into maternity care across Scotland, with the resulting article featuring quotes from our Chief Executive and insights from a member of our Experts by Experience group.

Volunteers

We welcomed new volunteers into a range of roles including Birth & Postnatal Companions, Drivers, Group Supporters, and Language Supporters.

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Achievements and performance

Significant activities and achievements against objectives

In 2025-26, we supported 397 clients across all our services – up from 365 the previous year. We received 292 new referrals, of which 38% were from midwifery teams, 30% were self-referrals or from friends. The remaining 32% were from 34 different agencies/NHS specialisms, including Tara (4%) and Scottish Refugee Council (3%).

Clients came from 50 countries of origin, including Vietnam (15%), Pakistan (12%), Nigeria (11%) and Afghanistan (5%).

They spoke 31 different main languages. The most common were Vietnamese (15%), Arabic (13%), Urdu (8%), Kurdish Sorani (3%), and Farsi (4%).

In terms of English proficiency, 32% were fluent, 23% spoke good English, 22% basic, and 23% none.

Other key demographics (known for most but not all):

- 37% had been in Glasgow less than 6 months, 41% between 6 months and 2 years, 22% more than 2 years
- 60% had other children living with them, and 18% had children living elsewhere
- Accommodation type at the time of referral (where known): 66% were in hotel asylum accommodation, 9% in other asylum accommodation, 20% were in private or housing association accommodation, 5% were in hotels accommodated by social work, 1% in sublets.
- 54% are cohabiting with a partner, 28% don’t have a partner in the UK, 13% have a partner but aren’t cohabiting, 5% other.
- 39% are in the asylum process or appeals rights exhausted, 20% have refugee status, 8% on student visa, 7% on family reunion visa, 5% British Citizens, 4% work visa, 17% other/unknown visas.

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Our Outcomes

We measure our impact against a clear set of outcomes, which we track across our service areas. Following the launch of our new strategic plan, we now assess impact at three levels: the parents and babies we support directly, the systems that shape maternity care, and Amma as an organisation.

Parents

1. Parents have increased knowledge and sense of control during pregnancy and childbirth
2. Parents have improved access to specialist services and support through onward referrals and signposting
3. Parents have an enhanced ability to meet the needs of their child(ren)
4. Parents have a stronger capacity to build warm and secure relationships with their child(ren)
5. Parents experience reduced isolation and more opportunities to build supportive networks
6. Parents experience improved wellbeing in relation to pregnancy and childbirth

Systems

7. There is systemic change in local, regional or national approaches to addressing and reducing health inequalities
8. The voices of people most impacted by health inequalities are heard and responded to by decision-makers
9. There is an increase in evidence and stakeholder knowledge around perinatal health inequalities for migrant and minoritised women and babies

Organisation

10. Our organisational capacity and diversity are increased through well supported staff and volunteers

We evaluate progress against these outcomes separately within each strand of our work.

Companionship Support

Through one-to-one support in pregnancy, birth, and the postnatal period, our companions helped parents build knowledge, confidence, and wellbeing.

Clients told us they experienced:

- Knowledge & sense of control: 91% reported increased knowledge of rights and choices (average increase of 16% from initial assessment). 90% felt more confident to express their choices (average increase of 28% from initial assessment).
- Access to services: 272 outward referrals to 30 agencies (incl. essentials, asylum, grants, family support, mentoring).
- Meeting baby's needs: 76% strongly agree, 21% agree, 3% neutral that they're better able to meet their baby's needs because of Amma's support.
- Improved wellbeing: "My wellbeing around pregnancy and birth was improved because of Amma's support" – 94% strongly agree, 6% agree.

Pregnancy Group (Antenatal Education)

Our antenatal groups provided a safe, trauma-informed space for parents to prepare for birth and early parenting. There were 26 sessions and 78 people attended (185 separate attendances). 100% of participants rated the sessions as 'very useful' and the facilitators as 'excellent'. The participants reported:

- Improved wellbeing: 91% said the group "very much" improved their wellbeing, 9% said it improved their wellbeing 'a bit'.
- Knowledge on rights & choices: 82% said their knowledge of rights and choices was "very much" improved, and 18% "a bit". 82% felt "very much" more confident to express their choices, with 18% reporting "a bit" more confident.

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Amma Family (Peer Support)

Weekly Amma Family groups and activities gave parents opportunities to connect, share experiences, and build supportive networks. This led to:

- 17% said they had made good, strong friendships, 48% said they had made some friends, 31% said they had started to make friends.
- 77% of people said they felt much more confident to attend groups/places after being at Amma Family
- Improved wellbeing: 92% reported improved wellbeing after engaging with the programme.
- Warm & secure relationships: 96% said they felt “very much” closer to their babies after attending sessions.
- 96% said that they had learnt parenting skills at Amma, 96% said they felt much more confident as a parent and 4% somewhat more confident.

2025-26 Highlights

Companionship Support

We supported 198 people with practical, emotional, and advocacy support across homes, hospitals, and community settings, including attending 53 births. 95% of people rated companionship support as excellent, 5% as good (from final wellbeing assessments and satisfaction questionnaires)

This year we provided intensive, holistic support to more mums whose babies were very unwell or died (up to 100 hours per family). We also responded to more challenging cases, with 71% of mums living in hotels.

Peer Support (Amma Family)

Our Amma Family programme continued to grow and become a genuine community with each event becoming full within minutes of the invitations going out.

- 153 participants attended 42 Amma Family Peer Support Group sessions with different activities/workshops each weekly including regular trips, external facilitators and peer supporter led sessions.
- 21 participants attended 6 sessions for our Vietnamese Group.
- 17 participants attended 6 garden sessions in partnership with Washhouse Garden and PEEK.
- 10 participants attended 6 exercise classes.
- 19 participants attended 13 ‘Amma’s Little Graduates’ sessions for those with children reaching 2 years old.

Highlights of the year included Christmas and Eid parties and a trip to Portobello Beach.

Antenatal Education (Pregnancy Group)

We delivered 26 biweekly pregnancy group sessions, attended by 78 parents-to-be, with an average of seven participants per week. Sessions were supported by interpreters and childcare, with travel costs and food provided.

Feedback was overwhelmingly positive, with 100% of participants rating the sessions as ‘very useful’ and facilitators as ‘excellent’.

For those unable to attend, companions provided one-to-one birth preparation at home, supported by our multilingual Parent Guide.

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Infant Feeding

Throughout the year our companions and Infant Feeding Specialist volunteers provided one-to-one infant feeding support. We only captured data on this in the 2nd half of the year during which 10 people received support at home, 13 people were supported through video/telephone calls and 3 people were supported during hospital visits.

In the first 6 months we held 14 Nurture Together Infant Feeding Peer Support Groups which served 26 people.

In the 2nd 6 months we re-developed our infant feeding service, incorporating it into our Amma Family Group, through which 13 people were supported by our Specialist Infant Feeding volunteers.

In January 2026, we enrolled 20 staff and volunteers in online ABM (Association of Breastfeeding Mothers) training in Breastfeeding Peer Support or Breastfeeding Foundations - a cost-effective investment to address capacity constraints.

Fundraising practices

In June and October 2025, our Big Give campaigns – 'Care & Community for Migrant Mothers' – raised £40,120 towards our Companionship programme, thanks to donations from our community which were matched by The Julia Rausing Trust and Global's Make Some Noise. Alongside community fundraising from our Zipslide, Kiltwalks and various running events, these efforts strengthened our unrestricted funding and raised awareness of the critical issues facing our clients.

Collaborations with Apparel Xchange, Merry-go-Round and Glasgow's Spirit of Christmas and Cash for Kids enabled us to provide families with clothing, donations, supermarket vouchers and seasonal gifts.

Financial review

The Statement of Financial Activities shows total incoming resources for the year of £846,762 (2024-25: £760,454), £482,329 being restricted income funding to be spent on a specific purpose (2024-25: £482,354).

At 31 March 2026 there was a surplus of £47,735 (2024-25: surplus of £30,626). The charity had general free reserves of £154,126 at the year-end (2024-25: £81,534), which was above the target amount of £98,710.

2025–26 was a year of deliberate, confident financial management. We grew our income while making a considered decision to build our reserves significantly, moving closer to our target of three months' operating costs, giving us a stronger financial footing for the years ahead. We also continued to diversify our income across trusts, foundations, and individual giving, putting us in a strong position to plan with confidence for the year ahead.

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Reserves policy
The board are responsible for agreeing the level of reserves that is prudent for Amma to hold.

Over the past 6 years, alongside rapid growth, we have been able to build our reserve fund to £91,286 by the end of 2024-25.

As an established and growing organisation we are working to grow our reserves each year in order to build up to three months of running costs. Based on our 2025-26 financial year, 3 months of running costs would be around £175,000 (this includes staff salaries, delivery of key services and overheads).

In 2025-26, the board took the decision to build reserves faster than originally planned. Recognising a period of income risk ahead in 2027-28 as several multi-year grants come to an end, we used flexibility within some of our restricted funding to increase our year-end surplus beyond the minimum previously planned. This brought our reserves to £169,647 by the end of 2025-26, ahead of the original sliding-scale target of £98,710.

Financial year	Minimum to add
2026-27	£25,000
2027-28	£30,000
2028-29	£35,000

We will continue to add to reserves each year on this sliding scale. As our income and running costs grow, the three-month target itself will rise, and the additional buffer this builds ahead of 2027-28 is a deliberate one, given the potential funding uncertainty.

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.

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Major risks

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 (ahead of committee meetings). This includes analysing changes in circumstances, reassessing likelihood and impact, and considering any necessary mitigations.
- Board Oversight: The Risk Register is overseen by the three board committees – Finance & Fundraising Committee, Advocacy & Communications Committee, and Governance Committee (that meet bi-monthly or quarterly). High-scoring risks are reported to and discussed by the full board at bi-monthly meetings. The full Risk Register is presented to the board annually, with any changes highlighted.

Our financial position strengthened over the year: we ended 2025-26 with a £47,735 surplus, a significantly stronger reserves position than in previous years. Securing sustainable funding remains a priority risk, particularly given the uncertainty around some multi-year grants ending in 2027-28, but we continue to mitigate this through diversifying income sources, building our reserves, and maintaining long-term relationships with funders.

The external environment continues to present significant risks to the families we support and to Amma as an organisation. Since March 2026, the UK Government has been introducing major reforms to the asylum system, which have the potential to create significant new uncertainty for many of the women and families we support as they take effect. This adds to the pressures from Glasgow's ongoing housing crisis and this year's far-right unrest, including a racist riot in Glasgow in June 2026, which has also raised safety concerns for our staff and volunteers. NHS and maternity services remain under significant strain, and demand for our own services has grown to the point that we have needed to close to new referrals at points during the year to protect the quality and safety of support we provide. We address these risks through close monitoring of client and staff needs, regular dialogue with partners and stakeholders, and by adapting our service model to ensure continuity and safety for families in this rapidly changing context.

Plans for future periods

Our strategic plan (2025-28) remains a living document, evolving through ongoing sessions with staff and our Experts by Experience group. At its heart, we're focused on reaching more of those most in need – growing our perinatal companionship service within deliberate limits and prioritising the most vulnerable.

Alongside this, we're continuing to embed trauma-informed infant feeding support as a core part of our offer, growing our antenatal and postnatal education programmes, and exploring new client groups on a need-led, partnership basis where it extends our model and mission to reach more of the most vulnerable families.

We will continue to invest in volunteers through inclusive recruitment and retention, and in lived experience, which remains central to our governance and culture and continues to grow in reach.

We're also building towards more sustainable, unrestricted income, including through paid training for NHS and other health professionals, reducing our reliance on restricted grant funding over time.

At a systemic level, we will continue to engage in policy and advocacy work addressing maternal health inequalities, at a time when maternity care in Scotland faces significant scrutiny and pressure to improve. This work continues against a backdrop of a volatile migration system that reshapes who needs our support and what they're entitled to. We plan for this through close monitoring and flexibility in our service model, alongside continued investment in governance, staff and volunteer wellbeing, and a prudent approach to reserves and income diversification.

Structure, governance and management

Amma Birth Companions (Amma) is a Scottish Charitable Incorporated Organisation (SCIO), registered as a charity by OSCR on the 8th May 2019. Amma is overseen by a Board of Trustees that is governed by a constitution.

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AMMA BIRTH COMPANIONS (SCIO)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

The Trustees who served during the year and up to the date of signature of the financial statements were:

Sarah-Jane Linton, Chair	
Sarah Scarlett	(Resigned 27 May 2025)
Sangeeta Kalia	(Resigned 3 April 2025)
Leah Hazard	
Siobhan Moon, Treasurer	
Chloe Cannon	
Azza Abumandeel	(Resigned 28 July 2026)
Katharine Wing Mai Judge	
Dr Isioma Okolo	
Fiona Sandford	
Gloria Odhi	
Mona Vaghefian	(Appointed 31 March 2026)
Elizabeth Ugwuanyi	

Recruitment and appointment of trustees

We actively seek out trustees who can bring a broad range of skills, expertise and life experience to our Board. Our current Board of Trustees collectively contribute knowledge in charity governance, communications, leadership, law, strategy, finance, midwifery, policy, research, cyber security, obstetrics & gynaecology and equalities. Several of our trustees have lived experience of pregnancy and birth; and two share lived experience with our client group.

We have a structured induction process for new trustees, which includes receiving a comprehensive information pack, completing a conflict-of-interest declaration, and signing the Trustee code of conduct.

During the 2025–26 financial year, two trustees stepped down from the board, each having served between three and five years and contributing significantly to the charity's governance during that time. In the same period, we welcomed a new Trustee with expertise in policy, public affairs and communications. This appointment has further strengthened the Board's skills mix and ensured its continued ability to provide effective oversight and strategic direction.

Organisational structure

Our Board of Trustees comprises 10 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.

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Other matters

Governance and Strategy

Our Board came together for a full-day meeting in November 2025, covering governance review, trustee appraisals, and board development alongside dedicated sessions on safeguarding and clinical governance. This deepened trustees' understanding of the risks and responsibilities across Amma's work and strengthened their ability to provide informed, accountable governance.

The day also included an update on our strategy work with the Experts by Experience group and staff team, feeding into the finalisation of our new Strategic Plan (2025-28) in December. The plan sets out a clear framework of vision, mission, and strategic aims for the years ahead, shaped by the voices of those who use our services and those who deliver them.

Alongside this, the Board reviewed and approved changes to Amma's charitable purposes, updating our existing purposes and adding a new purpose – the advancement of education – to reflect the growth of our training and learning work. OSCR has since granted consent to these changes, and we have formally amended our constitution accordingly.

The Trustees' report was approved by the Board of Trustees.

Signed by:

Siobhan Moon

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Siobhan Moon, Treasurer

Trustee

29 September 2026

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AMMA BIRTH COMPANIONS (SCIO)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2026

The Trustees are responsible for preparing the Trustees' Report and the 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 Trustees to prepare financial statements for each financial 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 these 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 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; 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the trust deed. They 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.

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AMMA BIRTH COMPANIONS (SCIO)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF AMMA BIRTH COMPANIONS (SCIO)

Opinion

We have audited the financial statements of Amma Birth Companions (SCIO) (the 'charity') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 2026 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 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 charity'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.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

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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.

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

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 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; 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 statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they 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 cease operations, or have no realistic alternative but to do so.

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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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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 and trustees concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance;

In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; 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.

We scrutinised the journals listing for the following:

- Duplicate journal entries
- Journals posted by unauthorised users
- Journals posted at unusual times
- Journals with detail which included key phrases or words

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 noncompliance 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/auditorsresponsibilities. This description forms part of our auditor's report.

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AMMA BIRTH COMPANIONS (SCIO)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF AMMA BIRTH COMPANIONS (SCIO)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with 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.

Signed by:
Wbg (Audit) Limited
0575527041FA406...

Claire Dalrymple FCCA (Senior Statutory Auditor)
For and on behalf of Wbg (Audit) Limited, Statutory Auditor
Accountants
168 Bath Street
Glasgow
G2 4TP
29 September 2026

Wbg (Audit) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Docusign Envelope ID: C26BDC1B-793A-82D1-80E4-E03BEA471776

AMMA BIRTH COMPANIONS (SCIO)

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	**3**	133,066	-	133,066	92,913	-	92,913
Charitable activities	**4**	231,367	482,329	713,696	185,187	482,354	667,541
Total income		364,433	482,329	846,762	278,100	482,354	760,454
Expenditure on:							
Raising funds	**5**	3,950	-	3,950	10,318	-	10,318
Charitable activities	**6**	296,765	498,312	795,077	241,772	477,738	719,510
Total expenditure		300,715	498,312	799,027	252,090	477,738	729,828
Net income/(expenditure) and movement in funds		63,718	(15,983)	47,735	26,010	4,616	30,626
Reconciliation of funds:							
Fund balances at 1 April 2025		95,429	26,483	121,912	69,419	21,867	91,286
Fund balances at 31 March 2026		159,147	10,500	169,647	95,429	26,483	121,912

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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AMMA BIRTH COMPANIONS (SCIO)

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**12**		5,021		5,895
Current assets					
Debtors	**13**	2,376		5,874	
Cash at bank and in hand		192,005		131,240	
		194,381		137,114	
Creditors: amounts falling due within one year	**14**	(29,755)		(21,097)	
Net current assets			164,626		116,017
Total assets less current liabilities			169,647		121,912
The funds of the charity					
Restricted income funds	**16**		10,500		26,483
Unrestricted funds	**17**		159,147		95,429
			169,647		121,912

The financial statements were approved by the Trustees on 29 September 2026

Signed by:

Siobhan Moon

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Siobhan Moon, Treasurer

Trustee

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AMMA BIRTH COMPANIONS (SCIO)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash generated from operations	**21**		62,109		38,414
Investing activities					
Purchase of tangible fixed assets		(1,484)		(2,056)	
Proceeds from disposal of tangible fixed assets		140		-	
Net cash used in investing activities			(1,344)		(2,056)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			60,765		36,358
Cash and cash equivalents at beginning of year			131,240		94,882
Cash and cash equivalents at end of year			192,005		131,240

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AMMA BIRTH COMPANIONS (SCIO)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Amma Birth Companions (SCIO) is a Scottish Charitable Incorporated Organisation (SCIO) registered in Scotland. The registered office is 1 Cadogan Square, 51 Cadogan Street Glasgow, G2 7HF.

1.1 Basis of preparation

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.

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 £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted 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.

1.4 Income

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.

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1 Accounting policies **(Continued)**

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure 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.

1.6 Tangible fixed assets

All assets costing more than £450 are capitalised and valued at historical cost.

Depreciation is charged as follows:

Office Equipment	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

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.

1.8 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.

1.9 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.

1.10 Retirement benefits

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme operated by Smart Pensions Ltd pensions.

1.11 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.

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1 Accounting policies **(Continued)**

1.12 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.

1.13 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.
The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements:

Judgement - Impairment of fixed assets

Determination - Trustees determine whether there are indicators of impairment of the charity's assets. Factors taken into consideration on such a decision include the economic viability and expected future financial performance of the asset.

2 Critical accounting estimates and judgements

In the application of the charity'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 period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Donations and gifts	133,066	92,913

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3 Income from donations and legacies **(Continued)**

4 Income from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Grant Income						
Performance related grants	231,367	482,329	713,696	185,187	482,354	667,541

5 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising and publicity		
Seeking donations, grants and legacies	-	6,896
Support costs	3,950	3,422
	3,950	10,318

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6 Expenditure on charitable activities

	Charitable activities 2026 £	Charitable activities 2025 £
Direct costs		
Staff costs	452,844	404,202
Depreciation and impairment	2,218	1,870
Office costs	82,638	79,667
Programme running costs	137,192	130,753
Operational costs	46,066	37,167
Marketing costs	4,595	7,884
	725,553	661,543
Share of support and governance costs (see note 7)		
Support	58,949	49,326
Governance	10,575	8,641
	795,077	719,510
Analysis by fund		
Unrestricted funds	296,765	241,772
Restricted funds	498,312	477,738
	795,077	719,510

7 Support costs allocated to activities

	2026 £	2025 £
Staff costs	62,899	52,738
Governance costs	10,575	15,547
	73,474	68,285
Analysed between:		
Fundraising	3,950	10,318
Charitable activities	69,524	57,967
	73,474	68,285

8 Net movement in funds

	2026 £	2025 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,328	7,563
Depreciation of owned tangible fixed assets	2,218	1,870

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9 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	18	18

Employment costs	2026 £	2025 £
Wages and salaries	459,567	413,877
Social security costs	43,356	30,876
Other pension costs	12,820	12,187
	515,743	456,940

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2026 £	2025 £
Aggregate compensation	165,588	150,624

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Government Grants

The following Government grants were received in the year:

Scottish Government – Perinatal & Infant Mental Health Fund £88,000 (2025: £84,000)

Scottish Government – Anti-Racism Community Engagement Fund £nil (2025: £2,443)

Scottish Government – Wellbeing for Longer in Glasgow Fund £9,770 (2025: £40,079)

Scottish Government – Volunteering Support Fund £nil (2025: £11,250)

Scottish Government – Glasgow Wellbeing Fund £10,500 (2025: £10,500)

Scottish Government – Whole Family Community Fund £15,795 (2025: £3,545)

Scottish Government – CYPFAL Third Sector Fund £77,713 (2025: £77,713)

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12 Tangible fixed assets

	Office Equipment
	£
Cost	
At 1 April 2025	10,555
Additions	1,484
Disposals	(700)
At 31 March 2026	11,339
Depreciation and impairment	
At 1 April 2025	4,660
Depreciation charged in the year	2,218
Eliminated in respect of disposals	(560)
At 31 March 2026	6,318
Carrying amount	
At 31 March 2026	5,021
At 31 March 2025	5,895

13 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Other debtors	729	4,328
Prepayments	1,647	1,546
	2,376	5,874

14 Creditors: amounts falling due within one year

	2026	2025
	£	£
Other taxation and social security	9,328	-
Trade creditors	14,108	17,782
Other creditors	6,319	3,315
	29,755	21,097

15 Retirement benefit schemes

	2026	2025
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	12,820	12,187

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15 Retirement benefit schemes **(Continued)**

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

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	At 31 March 2026
	£	£	£	£
Scottish Government Funding	-	201,778	(191,278)	10,500
Christina Mary Hendrie Trust	-	5,000	(5,000)	-
Foundation Scotland	-	9,600	(9,600)	-
Endrick Trust	3,000	-	(3,000)	-
Glasgow Wellbeing Fund	10,500	-	(10,500)	-
Hospital Saturday Fund	-	2,000	(2,000)	-
Lolanthe Midwifery Trust	-	1,000	(1,000)	-
James Tudor Foundation	-	10,000	(10,000)	-
King Charles III Charitable Fund	2,500	2,500	(5,000)	-
Kelly Family Charitable Trust	10,000	-	(10,000)	-
National Lottery Community Fund	-	100,000	(100,000)	-
The Lewin Trust	-	40,000	(40,000)	-
Merchants House of Glasgow	-	4,000	(4,000)	-
Migrant Help	-	3,000	(3,000)	-
People's Health Trust	-	5,000	(5,000)	-
GCVS	-	3,871	(3,871)	-
Scottish Children's Lottery	-	1,000	(1,000)	-
STV Children's Appeal	-	45,000	(45,000)	-
The Big Give funds	-	20,000	(20,000)	-
Whole Family Community Fund	483	-	(483)	-
Other funds	-	28,580	(28,580)	-
	26,483	482,329	(498,312)	10,500

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16 Restricted funds **(Continued)**

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Scottish Government Funding	10,000	229,530	(218,547)	20,983
CMS Social Impact Fund	-	500	(500)	-
Trades House of Glasgow Community Fund	2,217	-	(2,217)	-
Endrick Trust	-	3,000	-	3,000
Glasgow Children's Hospital Charity	3,800	-	(3,800)	-
Women's Fund for Scotland	3,000	-	(3,000)	-
HFD Charitable Foundation	-	10,000	(10,000)	-
Lolanthe Midwifery Trust	-	600	(600)	-
King Charles III Charitable Fund	-	2,500	-	2,500
Kelly Family Charitable Trust	-	5,000	(5,000)	-
People's Health Trust	-	45,000	(45,000)	-
GCVS Paid Work Placement	-	3,900	(3,900)	-
Rosa Voices from the Frontline	2,850	-	(2,850)	-
Rayne Foundation	-	20,000	(20,000)	-
Scottish Children's Lottery Trust	-	4,000	(4,000)	-
The Big Give	-	16,309	(16,309)	-
Third Party Funds	-	6,157	(6,157)	-
Trusthouse Charitable Foundation	-	30,000	(30,000)	-
University of Durham / Edinburgh	-	25,558	(25,558)	-
Volant Charitable Trust	-	15,000	(15,000)	-
National Lottery Community Fund / Awards for All	-	65,300	(65,300)	-
	21,867	482,354	(477,738)	26,483

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16 Restricted funds **(Continued)**

Cash for Kids – Funds towards cost-of-living vouchers supporting 80 children

Christina Mary Hendrie Trust – Funds towards peer support activities

Foundation Scotland – Funds towards the increase in National Insurance contributions

GCVS – Funds towards a paid work placement

Hospital Saturday Fund – Funds towards the development of training for midwives

Iolanthe Midwifery Trust – Funds towards the development of training for midwifery students

James Tudor Foundation – Funds towards various core costs associated with pregnancy, birth and postnatal companionship

King Charles III Charitable Foundation - Funds towards antenatal education

Merchants House of Glasgow – Funds towards peer support activities

Migrant Help – Funds towards costs associated with volunteer training

National Lottery Community Fund: Improving Lives - Funds towards various core costs associated with pregnancy, birth and postnatal companionship

National Lottery Community Fund: Strengthening Organisations – Funds towards the development of training for midwives

People's Health Trust - Funds towards community engagement and advocacy work

Scottish Children's Lottery - Funds towards peer support activities

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

Scottish Government: Glasgow Wellbeing Fund – Funds towards costs associated with the provision of infant feeding support

Scottish Government: Perinatal & Infant Mental Health Fund - Funds towards salaries and staff costs associated with pregnancy, birth and postnatal companionship

Scottish Government: Wellbeing for Longer in Glasgow Fund - Funds towards peer support activities and antenatal education

Scottish Government: Whole Family Community Fund - Funds towards Amma's Little Graduates

STV Appeal: Community Cohesion Fund – Funds towards staff salaries

STV Children's Appeal: Ignite Fund - Funds towards staff salaries

Tesco Stronger Starts – Funds towards emergency supplies and equipment for clients

The Big Give Small Charity Week – Costs associated with birth & postnatal companionship, antenatal education, and peer support.

The Big Give Women & Girls Match Fund – Costs associated with birth & postnatal companionship, antenatal education, and peer support

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16 Restricted funds **(Continued)**

The Lewin Trust – Funds towards salaries and staff costs associated with pregnancy, birth and postnatal companionship

University of Glasgow – Funds towards the salary of a summer placement student

Volant Charitable Trust - Funds towards salary costs associated with pregnancy, birth and postnatal companionship

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
Fixed Assets	5,895	-	(2,218)	1,344	5,021
Office H&S and Electrical work	4,500	-	(4,500)	-	-
IT & equipment upgrades	3,500	-	(3,500)	-	-
General funds	81,534	364,433	(290,497)	(1,344)	154,126
	95,429	364,433	(300,715)	-	159,147

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Fixed Assets	5,709	-	(1,870)	2,056	5,895
Office H&S and Electrical work	-	-	-	4,500	4,500
IT & equipment upgrades	-	-	-	3,500	3,500
General funds	63,710	278,100	(250,220)	(10,056)	81,534
	69,419	278,100	(252,090)	-	95,429

IT & equipment upgrades – funds designated to upgrade the IT equipment within the office in the 2026 financial year .

Transfers relate to the purchase of fixed assets during the year.

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18 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	5,021	-	5,021
Current assets/(liabilities)	154,126	10,500	164,626
	159,147	10,500	169,647

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	5,895	-	5,895
Current assets/(liabilities)	89,534	26,483	116,017
	95,429	26,483	121,912

19 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026 £	2025 £
Within one year	612	612
Between two and five years	306	918
	918	1,530

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20 Related party transactions

Pushed Projects Ltd of which Leah Hazard is a director was remunerated £200 (2025: £100) for services provided. A total of £nil (2025: £nil) was outstanding to the company at the year end.

Sandford Consulting of which Fiona Sandford is the owner was remunerated £810 (2025: £nil) for services provided. A total of £nil (2025: £nil) was outstanding to the company at the year end.

All other trustees gave freely their time and expertise without any form of remuneration or other benefit in cash or kind.

Five trustees made donations to the charity totalling £591 during the year (2025: £112)

There were no trustee expenses paid or waived during the year (2025: none).

There were trustee expenses reimbursements totalling £389 (2025: £541)

21 Cash generated from operations

	2026 £	2025 £
Surplus for the year	47,735	30,626
Adjustments for:		
Depreciation and impairment of tangible fixed assets	2,218	1,870
Movements in working capital:		
Decrease in debtors	3,498	2,384
Increase in creditors	8,658	3,534
Cash generated from operations	62,109	38,414

22 Analysis of changes in net funds

The charity had no material debt during the year.