

# OPTIONS WIMBLEDON PREGNANCY RESOURCE CENTRE

England & Wales · Charity number 1112366

## Details

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Other names	OPTIONS - THE WIMBLEDON PREGNANCY RESOURCE CENTRE
Status	Registered
Legal form	Other
Registered	2005-12-02
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** Options Pregnancy Resource Centre  
577 Kingston Road  
London  
SW20 8SA

**Phone** 01483464224

**Email** [info@optionswimbleton.org](mailto:info@optionswimbleton.org)

**Website** [www.optionswimbleton.org](http://www.optionswimbleton.org)

## Activities

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**Objects:** A) THE PRESERVATION AND PROTECTION OF WOMEN'S HEALTH BY THE PROVISION OF ADVICE, COUNSELLING AND ASSISTANCE TO WOMEN AND THEIR PARTNERS AND FAMILIES WHO ARE SUFFERING FROM ANY PHYSICAL OR MENTAL ILLNESS, DISTRESS OR POVERTY DURING OR AS A RESULT OF PREGNANCY OR FOLLOWING AN ABORTION, MISCARRIAGE, COT DEATH, STILL BIRTH OR LOSS OF A CHILD; ANDB) THE ADVANCEMENT OF EDUCATION IN THE SUBJECT OF PREGNANCY AND THE TERMINATION OF PREGNANCY AND INTO THE EFFECTS THEREOF UPON WOMEN WHETHER PHYSICAL, MEDICAL OR PSYCHOLOGICAL BY THE PROVISION OF A SERVICE TO SCHOOLS AND COLLEGES THAT ENCOURAGES AND HELPS YOUNG PEOPLE TO MAKE RESPONSIBLE AND HEALTHY CHOICES WITH REGARD TO THEIR SEXUAL BEHAVIOUR.

**Activities:** Provision of care and support for those affected by current or previous crisis pregnancies, including crisis pregnancy counselling and post - abortion counselling, befriending and other practical help; Information and education to schools and other community groups

## Classification

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- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, The General Public/mankind

## Geography

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- Kingston Upon Thames
- Lambeth
- Merton
- Wandsworth

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	-	-	-	-
2024-03-31	£30,290	£30,290	-	-
2023-03-31	£34,888	£34,888	-	-
2022-03-31	£28,447	£28,447	-	-
2021-03-31	£30,088	£61,244	-	-
2020-03-31	£41,540	£42,762	-	-

## Trustees

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Name	Role	Appointed
Dr ANDREW JOHN NICHOLLS	Chair	
GORDON WILLIAM REID		
Genevieve Susan Johnston		

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# Accounts

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## Document Details

<b>Filename:</b>	Options Wimbledon Pregnancy Resource Centre 2024 accounts.pdf
<b>Client of:</b>	Brosnans Chartered Accountants

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## Signature Details

<b>Name:</b>	Genevieve Susan Johnston
<b>Email:</b>	genevieve.johnston@dundonald.org
<b>Date &amp; Time:</b>	24/03/2025 17:06:30 PM (GMT)
<b>IP Address:</b>	92.26.198.99
<b>Signing Statement:</b>	Genevieve Susan Johnston agrees and approves the contents of this document.

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

Brosnans  
Chartered Accountants  
Birkby House  
Bailiff Bridge  
Brighouse  
West Yorkshire  
HD6 4JJ

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

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FOR THE YEAR ENDED 31 MARCH 2024**

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## **OPTIONS WIMBLEDON PREGNANCY RESOURCE CENTRE**

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

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The principal objects of the charity are:-

- The preservation and protection of women's health by the provision of advice, counselling and assistance to women and their partners and families who are suffering from any physical or mental illness, distress or poverty during or as a result of pregnancy or following an abortion, miscarriage, cot death, still birth or loss of a child; and
- The advancement of education in the subject of pregnancy and the termination of pregnancy and into the effects thereof upon women whether physical, medical or psychological by the provision of a service to schools and colleges that encourages and helps young people to make responsible and healthy choices with regard to their sexual behaviour.

##### **Public benefit**

The trustees have complied with their duties under 17(5) of the Charities Act 2011 to have due regard to public benefit guidance when exercising their powers or duties.

##### **How our activities deliver public benefit**

Our core activities and who we try to help are described in our report. All our charitable activities focus on the effects and impact of pregnancy, and related activities.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

We established a Charitable Incorporated Organisation (Options Pregnancy Resource Centre CIO, registered charity number 1188199) as a means to allow the charity to operate with a limited liability framework. The assets and undertakings of the charity were intended to be transferred to the CIO on 31 March 2020, however the bank accounts will now remain in the charity until 1 April 2025, held on trust for the CIO. All charitable activities are now carried out via the CIO.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The charity donated all its remaining reserves to the CIO on 1 April 2020.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is constituted under a trust deed dated 18 June 2005, revised 8 November 2005 and 4 June 2007 and is an unincorporated registered charity with number 1112366.

**OPTIONS WIMBLEDON PREGNANCY RESOURCE CENTRE**

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Trustees are appointed for a two year term pursuant to the terms of its deed of trust. Existing trustees may be reappointed.

If the need to recruit additional trustees arises suitable individuals will be sought initially from amongst those actively involved in supporting the work of the charity.

**Risk management**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1112366

**Principal address**

577 Kingston Road  
Raynes Park  
London  
London  
SW20 8SA

**Trustees**

G Reid  
G S Johnston  
Dr A J Nicholls

**Independent Examiner**

Brosnans  
Chartered Accountants  
Birkby House  
Bailiff Bridge  
Brighouse  
West Yorkshire  
HD6 4JJ

Approved by order of the board of trustees on 24 February 2025 and signed on its behalf by:

.....  
G S Johnston - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
OPTIONS WIMBLEDON PREGNANCY RESOURCE CENTRE**

**Independent examiner's report to the trustees of Options Wimbledon Pregnancy Resource Centre**

I report to the charity trustees on my examination of the accounts of Options Wimbledon Pregnancy Resource Centre (the Trust) for the year ended 31 March 2024.

**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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.



Laura R Brain FCA

Brosnans  
Chartered Accountants  
Birkby House  
Bailiff Bridge  
Brighouse  
West Yorkshire  
HD6 4JJ

Date: 24 February 2025

OPTIONS WIMBLEDON PREGNANCY RESOURCE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Costs recharged to Options Pregnancy Resource Centre CIO		<u>30,290</u>	<u>34,888</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Costs recharged to Options Pregnancy Resource Centre CIO		<u>30,290</u>	<u>34,888</u>
<b>Total</b>		<u>30,290</u>	<u>34,888</u>
<b>NET INCOME</b>		-	-
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>-</u>	<u>-</u>

The notes form part of these financial statements

**OPTIONS WIMBLEDON PREGNANCY RESOURCE CENTRE**

**BALANCE SHEET  
31 MARCH 2024**

	Notes	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		69,533	54,131
<b>CREDITORS</b>			
Amounts falling due within one year	5	(69,533)	(54,131)
		_____	_____
<b>NET CURRENT ASSETS</b>		_____ -	_____ -
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		_____ -	_____ -
<b>NET ASSETS</b>		===== -	===== -
<b>FUNDS</b>			
	6	_____	_____
<b>TOTAL FUNDS</b>		===== -	===== -

All funds are unrestricted.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 February 2025 and were signed on its behalf by:

.....  
G S Johnston - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TAXATION**

The charity is exempt from tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**OPTIONS WIMBLEDON PREGNANCY RESOURCE CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**3. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2024	2023
Centre staff	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Total funds £
<b>INCOME AND ENDOWMENTS FROM Charitable activities</b>	
Costs recharged to Options Pregnancy Resource Centre CIO	<u>34,888</u>
<b>EXPENDITURE ON Charitable activities</b>	
Costs recharged to Options Pregnancy Resource Centre CIO	34,888
<b>Total</b>	<u>34,888</u>
<b>NET INCOME</b>	-
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>-</u>

OPTIONS WIMBLEDON PREGNANCY RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	-	360
Taxation and social security	184	335
Other creditors	<u>69,349</u>	<u>53,436</u>
	<u>69,533</u>	<u>54,131</u>

6. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>TOTAL FUNDS</b>	<u>-</u>	<u>-</u>	<u>-</u>

Net movement in funds, included in the above are as follows:

	Income	Expenses	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	30,290	(30,290)	-
	<u>30,290</u>	<u>(30,290)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>30,290</u>	<u>(30,290)</u>	<u>-</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

**OPTIONS WIMBLEDON PREGNANCY RESOURCE CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**8. GOING CONCERN**

We established a Charitable Incorporated Organisation (Options Pregnancy Resource Centre CIO, registered charity number 1188199) as a means to allow the charity to operate with a limited liability framework. The assets and undertakings of the charity were intended to be transferred to the CIO on 31 March 2020, however the bank accounts will now remain in the charity until 1 April 2025, held on trust for the CIO. All charitable activities are now carried out via the CIO.

**OPTIONS WIMBLEDON PREGNANCY RESOURCE CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Charitable activities</b>		
Wages recharges	29,714	28,949
Admin recharges	-	738
Employer's pension recharges	<u>576</u>	<u>5,201</u>
	<u>30,290</u>	<u>34,888</u>
<b>Total income</b>	30,290	34,888
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	29,714	28,949
Employer's pension recharges	<u>576</u>	<u>5,201</u>
	30,290	34,150
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy, payroll & independent examination fees	<u>-</u>	<u>738</u>
<b>Total expenditure</b>	<u>30,290</u>	<u>34,888</u>
<b>Net income</b>	<u><u>-</u></u>	<u><u>-</u></u>

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

Brosnans  
Chartered Accountants  
Birkby House  
Bailiff Bridge  
Brighouse  
West Yorkshire  
HD6 4JJ

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principal objects of the charity are:-

- The preservation and protection of women's health by the provision of advice, counselling and assistance to women and their partners and families who are suffering from any physical or mental illness, distress or poverty during or as a result of pregnancy or following an abortion, miscarriage, cot death, still birth or loss of a child; and
- The advancement of education in the subject of pregnancy and the termination of pregnancy and into the effects thereof upon women whether physical, medical or psychological by the provision of a service to schools and colleges that encourages and helps young people to make responsible and healthy choices with regard to their sexual behaviour.

**Public benefit**

The trustees have complied with their duties under 17(5) of the Charities Act 2011 to have due regard to public benefit guidance when exercising their powers or duties.

**How our activities deliver public benefit**

Our core activities and who we try to help are described in our report. All our charitable activities focus on the effects and impact of pregnancy, and related activities.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

We established a Charitable Incorporated Organisation (Options Pregnancy Resource Centre CIO, registered charity number 1188199) as a means to allow the charity to operate with a limited liability framework. The assets and undertakings of the charity were intended to be transferred to the CIO on 31 March 2020, however the bank accounts will now remain in the charity until 1 April 2024, held on trust for the CIO. All charitable activities are now carried out via the CIO.

**FINANCIAL REVIEW**

**Reserves policy**

The charity donated all its remaining reserves to the CIO on 1 April 2020.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is constituted under a trust deed dated 18 June 2005, revised 8 November 2005 and 4 June 2007 and is an unincorporated registered charity with number 1112366.

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Trustees are appointed for a two year term pursuant to the terms of its deed of trust. Existing trustees may be reappointed.

If the need to recruit additional trustees arises suitable individuals will be sought initially from amongst those actively involved in supporting the work of the charity.

**Risk management**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1112366

**Principal address**

6 Mina Road  
Wimbledon  
London  
SW19 3AU

**Trustees**

G Reid  
G S Johnston  
A J Nicholls

**Independent Examiner**

Brosnans  
Chartered Accountants  
Birkby House  
Bailiff Bridge  
Brighouse  
West Yorkshire  
HD6 4JJ

Approved by order of the board of trustees on 22 January 2024 and signed on its behalf by:

G S Johnston - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**Independent examiner's report to the trustees of Options Wimbledon Pregnancy Resource Centre**

I report to the charity trustees on my examination of the accounts of Options Wimbledon Pregnancy Resource Centre (the Trust) for the year ended 31 March 2023.

**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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

L R Brain FCA

Brosnans  
Chartered Accountants  
Birkby House  
Bailiff Bridge  
Brighouse  
West Yorkshire  
HD6 4JJ

Date: 23 January 2024

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>		
<b>Charitable activities</b>		
Costs recharged to Options Pregnancy Resource Centre CIO	<u>34,888</u>	<u>28,447</u>
<b>EXPENDITURE ON</b>		
<b>Charitable activities</b>		
Counselling and support services	34,150	28,447
Other	<u>738</u>	<u>-</u>
<b>Total</b>	<u>34,888</u>	<u>28,447</u>
<b>NET INCOME</b>	-	-
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	-	-
	<u>          </u>	<u>          </u>
<b>TOTAL UNRESTRICTED FUNDS CARRIED FORWARD</b>	<u>          </u>	<u>          </u>

The notes form part of these financial statements

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**BALANCE SHEET  
31 MARCH 2023**

	Notes	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		54,131	53,241
<b>CREDITORS</b>			
Amounts falling due within one year	5	(54,131)	(53,241)
		<u>          </u>	<u>          </u>
<b>NET CURRENT ASSETS</b>			
		<u>          </u> -	<u>          </u> -
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>          </u> -	<u>          </u> -
<b>NET ASSETS</b>			
		<u>          </u> -	<u>          </u> -
<b>FUNDS</b>			
	6	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>			
		<u>          </u> -	<u>          </u> -

The financial statements were approved by the Board of Trustees and authorised for issue on 22 January 2024 and were signed on its behalf by:

G S Johnston - Trustee

The notes form part of these financial statements

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TAXATION**

The charity is exempt from tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**3. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2023	2022
Centre staff	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM Charitable activities</b>	
Costs recharged to Options Pregnancy Resource Centre CIO	<u>28,447</u>
<b>EXPENDITURE ON Charitable activities</b>	
Counselling and support services	<u>28,447</u>
<b>NET INCOME</b>	-
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>-</u>

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	360	-
Taxation and social security	335	412
Other creditors	<u>53,436</u>	<u>52,829</u>
	<u>54,131</u>	<u>53,241</u>

**6. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>TOTAL FUNDS</b>	<u>-</u>	<u>-</u>	<u>-</u>

Net movement in funds, included in the above are as follows:

	Income	Expenditure	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	34,888	(34,888)	-
	<u>34,888</u>	<u>(34,888)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>34,888</u>	<u>(34,888)</u>	<u>-</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**8. GOING CONCERN**

We established a Charitable Incorporated Organisation (Options Pregnancy Resource Centre CIO, registered charity number 1188199) as a means to allow the charity to operate with a limited liability framework. The assets and undertakings of the charity were intended to be transferred to the CIO on 31 March 2020, however the bank accounts will now remain in the charity until 1 April 2024, held on trust for the CIO. All charitable activities are now carried out via the CIO.

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Charitable activities</b>		
Wages recharges	28,949	28,447
Admin recharges	738	-
Employer's pension recharges	<u>5,201</u>	<u>-</u>
	<u>34,888</u>	<u>28,447</u>
<b>Total income</b>	34,888	28,447
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	28,949	28,447
Employer's pension recharges	<u>5,201</u>	<u>-</u>
	34,150	28,447
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy, payroll & independent examination fees	<u>738</u>	<u>-</u>
Total expenditure	<u>34,888</u>	<u>28,447</u>
<b>Net income</b>	<u><u>-</u></u>	<u><u>-</u></u>

This page does not form part of the statutory financial statements

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principal objects of the charity are:-

- The preservation and protection of women's health by the provision of advice, counselling and assistance to women and their partners and families who are suffering from any physical or mental illness, distress or poverty during or as a result of pregnancy or following an abortion, miscarriage, cot death, still birth or loss of a child; and
- The advancement of education in the subject of pregnancy and the termination of pregnancy and into the effects thereof upon women whether physical, medical or psychological by the provision of a service to schools and colleges that encourages and helps young people to make responsible and healthy choices with regard to their sexual behaviour.

**Public benefit**

The trustees have complied with their duties under 17(5) of the Charities Act 2011 to have due regard to public benefit guidance when exercising their powers or duties.

**How our activities deliver public benefit**

Our core activities and who we try to help are described in our report. All our charitable activities focus on the effects and impact of pregnancy, and related activities.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

We established a Charitable Incorporated Organisation (Options Pregnancy Resource Centre CIO, registered charity number 1188199) as a means to allow the charity to operate with a limited liability framework. The assets and undertakings of the charity were intended to be transferred to the CIO on 31 March 2020, however the bank accounts will now remain in the charity until 1 April 2022, held on trust for the CIO. All charitable activities are now carried out via the CIO.

**FINANCIAL REVIEW**

**Reserves policy**

The charity donated all its remaining reserves to the CIO on 1 April 2020.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is constituted under a trust deed dated 18 June 2005, revised 8 November 2005 and 4 June 2007 and is an unincorporated registered charity with number 1112366.

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Trustees are appointed for a two year term pursuant to the terms of its deed of trust. Existing trustees may be reappointed.

If the need to recruit additional trustees arises suitable individuals will be sought initially from amongst those actively involved in supporting the work of the charity.

**Risk management**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1112366

**Principal address**

6 Mina Road  
Wimbledon  
London  
SW19 3AU

**Trustees**

G Reid  
G S Johnston  
Dr A J Nicholls

**Independent Examiner**

Brosnans  
Chartered Accountants  
Birkby House  
Bailiff Bridge  
Brighouse  
West Yorkshire  
HD6 4JJ

Approved by order of the board of trustees on 31 January 2023 and signed on its behalf by:



G S Johnston - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**Independent examiner's report to the trustees of Options Wimbledon Pregnancy Resource Centre**

I report to the charity trustees on my examination of the accounts of Options Wimbledon Pregnancy Resource Centre (the Trust) for the year ended 31 March 2022.

**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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

L R Brain FCA  
Chartered Accountant  
Brosnans  
Chartered Accountants  
Birkby House  
Bailiff Bridge  
Brighouse  
West Yorkshire  
HD6 4JJ

Date: 31 January 2023

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 Unrestricted funds £	2021 Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Wages recharged to Options Pregnancy Resource Centre CIO		<u>28,447</u>	<u>30,088</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Counselling and support services		28,447	30,088
Other		<u>-</u>	<u>31,156</u>
<b>Total</b>		<u>28,447</u>	<u>61,244</u>
 <b>NET INCOME/(EXPENDITURE)</b>			
		-	(31,156)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>-</u>	<u>31,156</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>			
		<u><u>-</u></u>	<u><u>-</u></u>

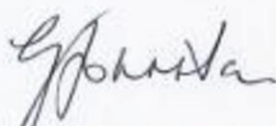
The notes form part of these financial statements

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**BALANCE SHEET  
31 MARCH 2022**

	Notes	2022 Unrestricted funds £	2021 Unrestricted funds £
<b>CURRENT ASSETS</b>			
Cash at bank		53,241	40,523
<b>CREDITORS</b>			
Amounts falling due within one year	5	(53,241)	(40,523)
		_____	_____
<b>NET CURRENT ASSETS</b>		_____ -	_____ -
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		_____ -	_____ -
<b>NET ASSETS</b>		_____ -	_____ -
<b>FUNDS</b>		_____	_____
<b>TOTAL FUNDS</b>		_____ -	_____ -
	6	_____	_____

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2023 and were signed on its behalf by:



G S Johnston - Trustee

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TAXATION**

The charity is exempt from tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**3. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2022	2021
Centre staff	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**4. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Taxation and social security	412	674
Other creditors	<u>52,829</u>	<u>39,849</u>
	<u>53,241</u>	<u>40,523</u>

**6. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>TOTAL FUNDS</b>	<u>-</u>	<u>-</u>	<u>-</u>

Net movement in funds, included in the above are as follows:

	Income £	Expenditure £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,447	(28,447)	-
	<u>28,447</u>	<u>(28,447)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>28,447</u>	<u>(28,447)</u>	<u>-</u>

**Comparatives for movement in funds**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	31,156	(31,156)	-
	<u>31,156</u>	<u>(31,156)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>31,156</u>	<u>(31,156)</u>	<u>-</u>

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**6. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Income £	Expenditure £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	30,088	(61,244)	(31,156)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>30,088</u>	<u>(61,244)</u>	<u>(31,156)</u>

**7. GOING CONCERN**

We established a Charitable Incorporated Organisation (Options Pregnancy Resource Centre CIO, registered charity number 1188199) as a means to allow the charity to operate with a limited liability framework. The assets and undertakings of the charity were intended to be transferred to the CIO on 31 March 2020, however the bank accounts will now remain in the charity until 1 April 2022, held on trust for the CIO. All charitable activities are now carried out via the CIO.

OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Charitable activities</b>		
Wages recharges	<u>28,447</u>	<u>30,088</u>
<b>Total income</b>	28,447	30,088
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	28,447	30,088
<b>Other</b>		
Donation to Options Pregnancy Resource Centre CIO	<u>-</u>	<u>31,156</u>
<b>Total expenditure</b>	<u>28,447</u>	<u>61,244</u>
<b>Net income/(expenditure)</b>	<u>-</u>	<u>(31,156)</u>

This page does not form part of the statutory financial statements

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# Accounts

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REGISTERED CHARITY NUMBER: 1112366

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principal objects of the charity are:-

- The preservation and protection of women's health by the provision of advice, counselling and assistance to women and their partners and families who are suffering from any physical or mental illness, distress or poverty during or as a result of pregnancy or following an abortion, miscarriage, cot death, still birth or loss of a child; and
- The advancement of education in the subject of pregnancy and the termination of pregnancy and into the effects thereof upon women whether physical, medical or psychological by the provision of a service to schools and colleges that encourages and helps young people to make responsible and healthy choices with regard to their sexual behaviour.

**Public benefit**

The trustees have complied with their duties under 17(5) of the Charities Act 2011 to have due regard to public benefit guidance when exercising their powers or duties.

**How our activities delivered public benefit**

Our core activities and who we tried to help are described in our report. All our charitable activities were focused on the effects and impact of pregnancy, and related activities.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

We established a Charitable Incorporated Organisation (Options Pregnancy Resource Centre CIO, registered charity number 1188199) as a means to allow the charity to operate with a limited liability framework. The assets and undertakings of the charity were intended to be transferred to the CIO on 31 March 2020, however the bank accounts will now remain in the charity until 1 April 2022, held on trust for the CIO. All charitable activities are now carried out via the CIO.

**FINANCIAL REVIEW**

**Reserves policy**

The charity donated all its remaining reserves to the CIO on 1 April 2020.

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is constituted under a trust deed dated 18 June 2005, revised 8 November 2005 and 4 June 2007 and is an unincorporated registered charity with number 1112366.

**Recruitment and appointment of new trustees**

Trustees are appointed for a two year term pursuant to the terms of its deed of trust. Existing trustees may be reappointed.

If the need to recruit additional trustees arises suitable individuals will be sought initially from amongst those actively involved in supporting the work of the charity.

**Risk management**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1112366

**Principal address**

6 Mina Road  
Wimbledon  
London  
SW19 3AU

**Trustees**

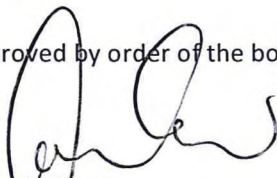
G Reid  
G S Johnston  
Dr A J Nicholls

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Brosnans  
Chartered Accountants  
Birkby House  
Bailiff Bridge  
Brighouse  
West Yorkshire  
HD6 4JJ

Approved by order of the board of trustees on 24 January 2022 and signed on its behalf by:



G Reid - Trustee

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**Independent examiner's report to the trustees of Options Wimbledon Pregnancy Resource Centre**

I report to the charity's trustees on my examination of the accounts of Options Wimbledon Pregnancy Resource Centre (the charity) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the charity 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 charity 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.

L R Brain FCA  
Chartered Accountant  
Brosnans Chartered Accountants  
Birkby House  
Bailliff Bridge  
Brighouse  
West Yorkshire  
HD6 4JJ

24 January 2022

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 Unrestricted funds £	2020 Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies	-	25,770
<b>Charitable activities</b>		
Wages recharged to Options Pregnancy Resource Centre CIO	30,088	-
Grants and contributions towards training	-	15,770
	<hr/>	<hr/>
<b>Total</b>	30,088	41,540
<b>EXPENDITURE ON</b>		
<b>Charitable activities</b>		
Counselling and support services	30,088	42,762
Donation to Options Pregnancy Resource Centre CIO	<u>31,156</u>	<u>-</u>
<b>Total</b>	61,244	42,762
	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	(31,156)	(1,222)
<b>RECONCILIATION OF FUNDS</b>		
<b>Total funds brought forward</b>	31,156	32,378
	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>-</u>	<u>31,156</u>

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**BALANCE SHEET  
31 MARCH 2021**

	Notes	2021 Unrestricted funds £	2020 Unrestricted funds £
<b>FIXED ASSETS</b>			
Tangible assets		-	-
<b>CURRENT ASSETS</b>			
Debtors	5	-	31,156
Cash at bank		<u>40,523</u>	<u>-</u>
		40,523	31,156
<b>CREDITORS</b>			
Amounts falling due within one year	6	(40,523)	-
		<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>			
		<u>-</u>	<u>31,156</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>-</u>	<u>31,156</u>
<b>NET ASSETS</b>			
		<u>-</u>	<u>31,156</u>
<b>FUNDS</b>			
Unrestricted funds	7	<u>-</u>	<u>31,156</u>
<b>TOTAL FUNDS</b>			
		<u>-</u>	<u>31,156</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 January 2022 and were signed on its behalf by:



G Reid - Trustee

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

**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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**TAXATION**

The charity is exempt from tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**3. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2021	2020
Centre staff	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	25,770
<b>Charitable activities</b>	
Grants and contributions towards training	15,770
	<hr/>
<b>Total</b>	41,540
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Counselling and support services	42,762
	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	(1,222)
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	32,378
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>31,156</u>

OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

<b>5.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2021	2020
		£	£
	CIO debtor	<u>-</u>	<u>31,156</u>

<b>6.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2021	2020
		£	£
	CIO creditor	39,849	-
	Taxation and social security	<u>674</u>	<u>-</u>

<b>7.</b>	<b>MOVEMENT IN FUNDS</b>		
		Net movement	At
	At 1.4.20	in funds	31.3.21
	£	£	£
	<b>Unrestricted funds</b>		
	General fund	(31,156)	-
		<u>          </u>	<u>          </u>
	<b>TOTAL FUNDS</b>	<u>(31,156)</u>	<u>-</u>

Net movement in funds, included in the above are as follows:

	Income	Expenses	Movement
	£	£	in funds
			£
<b>Unrestricted funds</b>			
General fund	30,088	(61,244)	(31,156)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>30,088</u>	<u>(61,244)</u>	<u>(31,156)</u>

Comparatives for movement in funds

		Net movement	At
	At 1.4.19	in funds	31.3.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	32,378	(1,222)	31,156
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>32,378</u>	<u>(1,222)</u>	<u>31,156</u>

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**7. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Income £	Expenses £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	41,540	(42,762)	(1,222)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>41,540</u>	<u>(42,762)</u>	<u>(1,222)</u>

**8. RELATED PARTY DISCLOSURES**

Legal fees of £nil (2020: £3,600) were paid to Moore Barlow, a firm in which G Reid (trustee) is a partner.

**9. GOING CONCERN**

We established a Charitable Incorporated Organisation (Options Pregnancy Resource Centre CIO, registered charity number 1188199) as a means to allow the charity to operate with a limited liability framework. The assets and undertakings of the charity were intended to be transferred to the CIO on 31 March 2020, however the bank accounts will now remain in the charity until 1 April 2022, held on trust for the CIO. All charitable activities are now carried out via the CIO.

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	25,620
Gift aid	<u>-</u>	<u>150</u>
	-	25,770
<b>Charitable activities</b>		
Grants	-	13,000
Training course income	-	2,770
Wages recharges received	<u>30,088</u>	<u>-</u>
	<u>30,088</u>	<u>15,770</u>
<b>Total income</b>	<b>30,088</b>	<b>41,540</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	30,088	28,447
Subscriptions	-	540
Insurance	-	538
Training courses & supervision	-	4,445
Telephone & broadband	-	258
Postage, stationery & computer	-	2,950
Advertising, PR & website	-	47
Sundries	<u>-</u>	<u>392</u>
	30,088	37,617
<b>Other</b>		
Donation to Options Pregnancy Resource Centre CIO	31,156	-
<b>Support costs</b>		
Depreciation of equipment	-	429

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
<b>Finance</b>		
<b>Governance costs</b>		
Legal fees	-	3,600
Accountancy, payroll & independent examination fees	<u>-</u>	<u>1,116</u>
	<u>-</u>	<u>4,716</u>
 Total expenditure	 <u>61,244</u>	 <u>42,762</u>
 Net expenditure	 <u>(31,156)</u>	 <u>(1,222)</u>