

**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**

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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<br>Unrestricted<br>funds<br>£ | 2021<br>Unrestricted<br>funds<br>£ |
|---|-------|------------------------------------|------------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>                           |       |                                    |                                    |
| <b>Charitable activities</b>                                |       |                                    |                                    |
| Wages recharged to Options Pregnancy<br>Resource Centre CIO |       | <u>28,447</u>                      | <u>30,088</u>                      |
| <br><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>                      |
| <br><b>NET INCOME/(EXPENDITURE)</b>                         |       |                                    |                                    |
|   |       | -                                  | (31,156)                           |
| <br><b>RECONCILIATION OF FUNDS</b>                          |       |                                    |                                    |
| Total funds brought forward                                 |       | <u>-</u>                           | <u>31,156</u>                      |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b>                      |       |                                    |                                    |
|   |       | <u>-</u>                           | <u>-</u>                           |

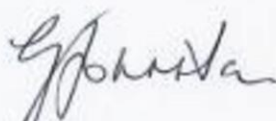
The notes form part of these financial statements

**OPTIONS WIMBLEDON PREGNANCY RESOURCE  
CENTRE**

**BALANCE SHEET  
31 MARCH 2022**

|  | Notes | 2022<br>Unrestricted<br>funds<br>£ | 2021<br>Unrestricted<br>funds<br>£ |
|--|-------|------------------------------------|------------------------------------|
| <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)                           |
|  |       | <hr/>                              | <hr/>                              |
| <b>NET CURRENT ASSETS</b>                    |       | <hr/>                              | <hr/>                              |
|  |       | -                                  | -                                  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <hr/>                              | <hr/>                              |
|  |       | -                                  | -                                  |
| <b>NET ASSETS</b>                            |       | <hr/>                              | <hr/>                              |
|  |       | -                                  | -                                  |
| <b>FUNDS</b>                                 | 6     | <hr/>                              | <hr/>                              |
|  |       | -                                  | -                                  |
| <b>TOTAL FUNDS</b>                           |       | <hr/>                              | <hr/>                              |
|  |       | -                                  | -                                  |

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<br>movement<br>in funds | At<br>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<br>£   | Expenditure<br>£ | Movement<br>in funds<br>£ |
|---------------------------|---------------|------------------|---------------------------|
| <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<br>movement<br>in funds | At<br>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<br>£   | Expenditure<br>£ | Movement<br>in funds<br>£ |
|---------------------------|---------------|------------------|---------------------------|
| <b>Unrestricted funds</b> |               |                  |                           |
| General fund              | 30,088        | (61,244)         | (31,156)                  |
|                           | <hr/>         | <hr/>            | <hr/>                     |
| <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<br>£     | 2021<br>£       |
|--|---------------|-----------------|
| <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<br>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> |