

image and Pregnancy Helpline

TRUSTEES ANNUAL REPORT

including Directors' Report

and Financial Statements

for the year

6th APRIL 2024 – 5th APRIL 2025

Registered Charity Number: 1141832

Company number: 07480065

A charitable company registered in England & Wales

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Image and Pregnancy Helpline

Reference and administrative details

Charity name:	<i>image</i> and Pregnancy Helpline
Other name the charity uses:	<i>Image</i>
Registered charity number:	1141832
Company number:	07480065
Charity's principal address:	Unit 4/5, Wesley Centre, Royce Rd, Hulme, Manchester, M15 5BP
Trustees and Directors:	Patricia Anders Timothy Bull Christine Fidler
Website address:	https://www.imagenet.org.uk/
Office Telephone:	0161 273 8090
E- mail:	office@imagenet.org.uk
Accountants:	McKellens Ltd Chartered Accountants 11 Riverview, The Embankment Business Park Vale Road, Heaton Mersey, Stockport, SK4 3GN



***image** works from rented offices at Wesley Centre,
Royce Road, Hulme, Manchester, M15 5BP*

Introduction

The Trustees and Directors of *image and Pregnancy Helpline* are pleased to present their Annual Report together with their Financial Statements for the year ending 5th April 2025. The Trustees/Directors confirm that this Annual Report and Financial Statements serve the purposes of both a Trustees' Report under charity law and a Directors' Report under company law. This report also complies with the current statutory requirements, the company's governing document, and the provisions of the Statement of Recommended Practice (SORP 2019) applicable to UK charities preparing accounts in accordance with the Financial Reporting Standards (FRS 102).

Image has been operating since 1990 and works with a wealth of experience and compassion that comes from many years of supporting people in crisis around pregnancy decision-making and those who have been affected following abortion, miscarriage, still birth, sudden infant death and adoption.

As we celebrate our 35th anniversary in 2025, we thank God for another productive year that has seen us move from local outcomes to national impact, and for all the people who have worked hard from small beginnings to lay a firm foundation for *image*. Prayer continues to underpin our work and we are so grateful to the 300+ praying supporters on our mailing list and all who continue to lift us up in prayer.

The Trustees/Directors would like to thank our dedicated staff and our amazing volunteers who have given so generously of their time and skills to help us manage a year of considerable change. We are excited to be partnering with a national Pregnancy Crisis Helpline team to help extend the reach of our work well beyond Greater Manchester this year. Using our *image* training courses and many years of experience in running a pregnancy crisis helpline, we are aiming to increase our impact through this new model of service delivery. *Image* trained helpers are now supporting women from all over the UK who find themselves in a pregnancy crisis or struggling after a pregnancy loss and this is a big step forward towards fulfilling our vision and mission.

We were delighted to appoint Rebecca Johnson as our new Chief Executive Officer in January 2025, to lead our team into this next phase of growth. This will include developing our local Pregnancy Crisis and Loss Service and our Family Support Service for women in Greater Manchester, as well as supporting *Image* Training and merging our own *image* Pregnancy Helpline into the new national Pregnancy Crisis Helpline.

We would also like to thank all the churches across Greater Manchester who remember us in their giving and the many individuals locally and across the country who give so generously to the work of *image*. We could not continue without your kind support and encouragement. So often God sends a gift to us at just the moment we really need it – whether a financial gift or in the form of practical help or expertise. We appreciate each one of you and pray this Annual Report will encourage you and give glory and thanks to God.



Christine Fidler – Trustee and Founder

Structure, governance and management

Image was founded in Manchester in December 1990 and launched its first Pregnancy Helpline service across Tameside in 1994, networking with 6 churches who were opening pregnancy centres. In May 2000, as our reach had extended across Greater Manchester and demand for our training was growing nationwide, it was decided to apply for charitable status. *Image* was constituted by a Declaration of Trust dated 16th July 2001 and became a registered charity on 25th September 2001 (originally under charity number: 1088573).

Due to the expansion of work for the Pregnancy Helpline across Greater Manchester, the charity was incorporated as a charitable company under the Company Registration No: 07480065 on 30th December 2010 and is currently governed by a Memorandum of Articles and Association dated 22nd December 2010. Funds were transferred to the new registered charity renamed "*image* and Pregnancy Helpline", under a new Charity Reg. No: 1141832 on 24th October 2011.

As a registered charity and a limited company, the current Directors select and appoint new Directors, who are also appointed Trustees of the charity. During the year, 3 experienced Trustees and Directors continued to serve in a voluntary capacity to oversee a small but dedicated management team of 4 part-time paid staff and a wider team of volunteers, which grew from 22 to 31 this year - 15 volunteer helpers and 16 volunteer trainers.

We recognise the need to recruit more Trustees/Directors in the coming year. We are preparing new Trustee/Director induction and refresher training, based on recommended publications and video material from the Charity Commission and Charity Excellence, as part of a strategic review of our work during 2025. We were grateful to receive additional support from a pro bono charity consultant, who provided governance and strategy advice, fundraising training and mentoring support.

As part of reviewing and strengthening our governance and financial processes, the Trustees/Directors appointed McKellens Ltd Chartered Accountants to assist in preparing our annual accounts in compliance with the latest SORP 2019 (FRS102) regulations and amending last year's accounts to show comparative accounts as required.

We signed a partnership agreement with a national charity called Pregnancy Crisis Helpline on 2nd July 2024. This involved a lot of work in discussing and agreeing suitable policies and procedures, risk assessing all areas of the proposed partnership, volunteer training and preparing for replacing our telephone and online call equipment with the new Pregnancy Crisis Helpline system.

The Trustees/Directors are mindful of the additional reputational risks of working with other partners and for this reason *image* remains a separate legal entity with a separate Board of Trustees/Directors. There is no additional financial or legal commitment, and our staff and volunteers remain under the management and supervision of *image*. Each party has the right to withdraw from this partnership if desired.

Objectives and Activities

We are in the process of strategically reviewing our charitable aims, legal structure, activities, fundraising and communications to align with our new collaboration with the national Pregnancy Crisis Helpline. During 2024, the Trustees/Directors reviewed the charitable objects from our Memorandum of Articles and Association. We decided to seek permission from the Charity Commission and Companies House to simplify the wording of these to better reflect our current charitable objectives and activities.

Our Charitable Objects: as amended by Special Resolution and registered with both the Charity Commission and Companies House on 8th May 2024 are:

- a. To preserve and protect the good health both mental and physical of those in pregnancy crisis or with pregnancy loss.
- b. To relieve the poverty, sickness and distress of those who are pregnant or suffering with pregnancy loss, including termination, miscarriage, baby loss or separation.
- c. To promote education and research in the subject of pregnancy and termination of pregnancy and into its effects, whether physical, medical, psychological or social.
- d. To promote the Christian faith, in particular the value of all people from beginning to end, by providing training, education and services.

Mission statement: To provide a compassionate Christian response to abortion and to resource the church in this area.

Vision: To see a widespread Christian response to abortion in the UK that includes compassionate support for those considering or affected by abortion.

Activities: The Trustees confirm that they have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011 and are satisfied that our activities are in full alignment with our charitable purposes and with good counselling practice, as recommended by The Association of Christian Counselling and Linked Professions.

Our main activities this year were:

1. **image Pregnancy Helpline & new National Helpline** – offering a compassionate response to those considering or affected by abortion or child loss, through local and national helpline support, online or face to face counselling.
2. **image Training** – providing training courses in pregnancy crisis and post abortion counselling and Training Trainers courses.
3. **image Family Services** – providing practical support for new mothers and local families on low income or with No Recourse to Public Funds.

Values and Christian Ethos: We are called 'image' because this reflects our core belief: that every person is made in the image of God and so has a life of value, whether old, young, only just conceived, disabled or dying. Hence, we have the strapline: "*Values people from beginning to end*". This core belief also underpins our practice, since we aim to extend the love of God to all our service users, whatever their background or beliefs, by providing unconditional acceptance, agreed time and space, and appropriate support.

Image and Pregnancy Helpline

Over the past 35 years, we have continued to provide a safe and non-judgmental counselling space for the many diverse faith communities across Greater Manchester, as well as people of no faith, offering a listening ear and practical help to women and families in moments of crisis and distress. We have always done this without judgement and without imposing our own faith, to ensure good counselling practice is maintained in a safe and non-threatening space.

Image works with a transparent set of aims, values and website information and we have never attempted to conceal our Christian ethos or mislead the public about the difficulties women may face when they consider a pregnancy crisis, abortion or adoption decision. We hold a world view that has been held by many people throughout history and across different religions and cultures – a belief that the life of any man, woman or child has inherent value and dignity, because all human life is made in the image of God. This is still a concern that some women wrestle with as they face a difficult pregnancy, and it remains a core value that may be strongly held by some people, even if they do not consider themselves a person of faith.

We do not refer people for abortion – legally this must be done by 2 medical doctors and information is readily available through the NHS. We do not seek to delay or manipulate a woman's decision and we often do not know the outcome of their final decision.

We do not make any money or commission from providing pregnancy crisis or post abortion counselling. We receive no government or NHS funding and therefore consider that we offer a truly independent, faith-based, listening service which simply gives women a safe space to talk and reflect on a dilemma that may be causing them considerable distress, or to recover from a previous experience of loss that they may not have been able to come to terms with.

"It's helped me to see what's going on in my head and heart. Heart wants to keep baby and my head is telling me the real challenges."

Pregnancy crisis client

"Thank you for your kind, supportive and fast answer, it means a lot to me."

Helpline email

"They were very understanding and I always felt listened to, they also never made me feel judged which made it easier to talk about such a difficult subject."

Post-abortion client



Some of the team celebrating 35 years of image at a Team Away Day

Achievements and Performance

Over the past 35 years, *image* has supported over 5,000 women, providing a safe space to think through next steps in a pregnancy crisis or helping them to come to terms with a pregnancy loss. We have pioneered quality pregnancy counselling and post abortion training and developed a wealth of experience in running a pregnancy helpline in Greater Manchester. This expertise has been invaluable to the national Pregnancy Crisis Helpline in establishing robust policies and procedures.

1. *image* Pregnancy Helpline & new National Helpline

In the past year, our Manchester-based pregnancy helpline continued to run throughout the year, in addition to *image* trained helpers taking calls on the national Pregnancy Crisis Helpline. This has extended the geographical reach of our support for pregnancy crisis, post-abortion and child loss to a national level in line with our vision and mission statement.

Image was asked to provide additional trained helpers and further training for the national Pregnancy Crisis Helpline, as they did not have enough trained helpers to answer the volume of calls they were receiving during 2023. We assisted in recruiting and training a further 13 people in 2024. Rebecca Johnson continued to lead the substantial amount of work involved in preparing to merge our local Manchester helpline with the national helpline.

It is hoped that the new call system equipment provided by Pregnancy Crisis Helpline will enable call capacity to increase, as multiple calls can be taken at the same time and online webchat and emails can also be securely tracked in the system, whereas our previous system could only accept one phone caller at a time.

Our trained helpers take shifts on a planned rota system, answering calls, texts and emails every evening from 7pm - 10pm and 10am - 2pm in term time. Each trained helper makes it clear to the client at the start of the call which centre they are from. They make referrals to other centres or services as needed and *image* also receives referrals from centres in other locations, so that callers can access further support in person from their nearest local centre if they wish.

In total, we received 247 helpline calls this year:

- **65% pregnancy related (155 clients)**
- **20% post-abortion (47 clients)**
- **3% miscarriage, stillbirth, child separation (7 clients)**
- **16% other (38 other contacts)**

The total number of calls was slightly lower than last year (2023: 259 calls) which was mainly due to reducing advertising for both the Manchester and national helplines while new training in policies, procedures and safeguarding was rolled out across all parties involved in the national helpline. 12 clients were allocated to an *image* helper for further support, totalling 95 additional sessions either in person or online. We continued to run our own support programme for pregnancy losses called "Step by Step". We received consistently positive feedback from service users across all our services:

"I haven't been able to talk to anyone else about this - so grateful to talk it through."

Helpline caller

"Enabled me to talk freely about my feelings and the problems my choices presented to me without judgment. I was able to accept and understand and express my emotions safely."

Post-abortion client

"The conversation has helped me look at pros and cons, gains and losses with each option - thank you."

Pregnancy crisis client

2. *image* Training

Image normally runs two training courses every year: one in Pregnancy Counselling Skills and the other in Counselling Skills for Post-Abortion/Child Loss. Both courses are recognised by Open Awards and by the Association of Christian Counsellors and Linked Professions. We have been running courses for over 25 years with regularly updated material and external quality reviews. Since the pandemic all *image* courses are delivered online by a team of tutors from across the country, as we found this model of training delivery is much more accessible and cost effective for both trainees and tutors.

This year Open Awards, together with the *image* Training Coordinator, reviewed the assessment criteria for both courses. We decided to update the Post-Abortion/Child Loss course material, so did not run this course in the autumn, to give time for the trainers to complete the revision. However, we developed a new course to train role play observers and delivered this in the autumn of 2024 to 5 people who have now joined *image* and strengthened our training team.

We ran the Pregnancy Counselling Skills Course from 22nd March to 13th July 2024 and 13 trainees from different parts of the UK completed it successfully. Feedback from trainees demonstrates the benefits of the course and the quality of our accredited training provision:

"The home learning videos were very helpful and informative, and the exercises were good preparation for the session."

"Just a big thank you! I have thoroughly enjoyed the course and have learnt so much. Grateful for all the time and effort put in by the team – the space you cultivated was a warm and safe place to learn about this topic and ask honest questions."

"The role play felt very practical and was helpful to work through."

3. *image* Family Services

This service supplies practical and emotional support for local families with children under 5 to relieve poverty and hardship in Greater Manchester, especially for mothers with No Recourse to Public Funds or very limited income. Professionals such as midwives, health visitors and support workers from other charities refer clients into the service by appointment. Self-referral is also possible.

This year *image* has been able to support 24 families on an ongoing basis with 127 bags of donated baby clothes, items of baby equipment and emotional support. We are limited by the size and location of the storage room available at our offices, but we are looking for ways to develop this service in new ways next year to support more local families. We are grateful for all the donated goods received this year.

"I am so elated for your support and the workers are very welcoming – thank you!"

"Image helped me in a very good way, they helped me with clothes, shoes and nappies."

"The worker and her service is amazing. I am very thankful for this wonderful help."



Financial Review

Image's expenditure for the year was £55,205, slightly higher than last year (2023: £52,593) due mainly to inflationary pressures and additional activity connected to the new national helpline. Our income increased to £48,743, up from £35,504 in 2023.

We started the year with an opening balance of £19,214 (2023: £36,304) and ended with £12,752 (2023: £19,214), substantially reducing last year's deficit to £6,462 (2023: £17,089). We still have some way to go to build our reserves to the minimum target level of £12,000 agreed last year. The Trustees/Directors have taken prudent steps to reduce expenditure on our office overheads in the coming year and will continue to put robust plans in place to increase income in 2025-26.

Historically, our work has been sustained mainly by regular giving from local Christian supporters and churches in the Manchester area and we greatly appreciate their faithful support of our work. We have implemented a schedule of talks in Manchester churches to raise both our profile and support, which will continue in the coming year. We started to plan for making more grant applications in 2025 and we are also planning a fundraising event to mark our 35th anniversary.

We are grateful to the team at Choices Counselling Buxton, a neighbouring pregnancy centre which requested to merge their services with ours, generously gifting us a closing gift of £9,794.81 in May 2024 as they wound up their registered charity.

Reserves Policy

Image's reserve policy was reviewed by the trustees last year. It was agreed that we would aim to maintain our general reserves at no less than £12,000 which represents around 3 months' core running costs. This is to ensure that we can cover immediate salary and rental commitments as well as allow for redundancy payments in the event of unexpected closure. At the end of the financial year, our cash reserves were standing slightly below this figure at £10,936, but had increased to £13,107 by the end of July 2025.

Declarations

The Trustees/Directors are keeping the financial reserves level under monthly review but as we have implemented new fundraising strategies and cost saving measures to rejuvenate our finances, we are confident that *image* remains a going concern and accounts have been prepared accordingly.

The charity does not hold custodian funds on behalf of another organisation.

All staff and helpline volunteers complete ongoing safeguarding training in line with our safeguarding policy and are DBS checked. There have been no safeguarding issues to report this year, no fundraising complaints and no serious incidents to report.

The Trustees/Directors are aware of the Charity Commission requirement to carry out regular risk assessment and monitoring of risks and issues. They confirm they have complied with their duties and implemented mitigating and corrective actions where necessary.

Plans for next year

In the coming year, we intend to continue and strengthen our services, building our capacity to serve the communities of Greater Manchester and beyond. Specific objectives include:

- 1) Recruiting and inducting at least 2 new Trustees/Directors.
- 2) Continuing a thorough strategic review of our governance, operations, financial and fundraising management, office use and project activities, to strengthen financial resilience and sustainability.
- 3) Reviewing and refreshing our communications strategy, logo and website to reflect the change in our pregnancy helpline service delivery.

"Amazing support – great service."

Miscarriage client

"It was helpful to talk through my emotions and know there will be a light at the end of the tunnel. It was nice to know I'm not alone and I can call whenever I need, and also that other women have been through this too."

Post-abortion client

"The helper was so lovely and I will go away always using and thinking of the skills she has taught me."

Post-abortion client

Image and Pregnancy Helpline

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Image and Pregnancy Helpline for the purposes of company law) 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 11 September 2025 and signed on its behalf by:



CM Fidler
Trustee

Image and Pregnancy Helpline

Independent Examiner's Report to the trustees of Image and Pregnancy Helpline ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

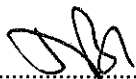
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Image and Pregnancy Helpline as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.


.....
Paul Roper
Chartered Accountant
McKellens

11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

15 September 2025

Image and Pregnancy Helpline

Statement of Financial Activities for the Year Ended 5 April 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies	3	45,144	45,144
Charitable activities	4	3,500	3,500
Other income	5	99	99
Total income		<u>48,743</u>	<u>48,743</u>
Expenditure on:			
Raising funds	6	(75)	(75)
Charitable activities	7	<u>(55,130)</u>	<u>(55,130)</u>
Total expenditure		<u>(55,205)</u>	<u>(55,205)</u>
Net expenditure		<u>(6,462)</u>	<u>(6,462)</u>
Net movement in funds		(6,462)	(6,462)
Reconciliation of funds			
Total funds brought forward		<u>19,214</u>	<u>19,214</u>
Total funds carried forward	15	<u>12,752</u>	<u>12,752</u>

The notes on pages 16 to 23 form an integral part of these financial statements.

Image and Pregnancy Helpline

Statement of Financial Activities for the Year Ended 5 April 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	3	32,552	32,552
Charitable activities	4	2,769	2,769
Other income	5	183	183
Total income		<u>35,504</u>	<u>35,504</u>
Expenditure on:			
Raising funds	6	(8)	(8)
Charitable activities	7	(52,585)	(52,585)
Total expenditure		<u>(52,593)</u>	<u>(52,593)</u>
Net expenditure		<u>(17,089)</u>	<u>(17,089)</u>
Net movement in funds		(17,089)	(17,089)
Reconciliation of funds			
Total funds brought forward		<u>36,304</u>	<u>36,304</u>
Total funds carried forward	15	<u>19,215</u>	<u>19,215</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 15.

The notes on pages 16 to 23 form an integral part of these financial statements.

Image and Pregnancy Helpline

(Registration number: 07480065)

Balance Sheet as at 5 April 2025

	Note	2025 £	2024 £
Current assets			
Debtors	12	4,007	2,605
Cash at bank and in hand	13	<u>10,936</u>	<u>18,610</u>
		14,943	21,215
Creditors: Amounts falling due within one year	14	<u>(2,191)</u>	<u>(2,000)</u>
Net assets		<u>12,752</u>	<u>19,215</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>12,752</u>	<u>19,215</u>
Total funds	15	<u>12,752</u>	<u>19,215</u>

For the financial year ending 5 April 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 13 to 23 were approved by the trustees, and authorised for issue on 11 September 2025 and signed on their behalf by:

P.M. Anders
PM Anders
Trustee

CM Fidler
CM Fidler
Trustee

The notes on pages 16 to 23 form an integral part of these financial statements.

Image and Pregnancy Helpline

Notes to the Financial Statements for the Year Ended 5 April 2025

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Wesley Centre
Royce Road
Hulme
Manchester
M15 5BP

These financial statements were authorised for issue by the trustees on 11 September 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Image and Pregnancy Helpline meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Image and Pregnancy Helpline

Notes to the Financial Statements for the Year Ended 5 April 2025

Donations and legacies

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 by the charity 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 these conditions will be fulfilled in the reporting period.

Gifts in kind

Throughout the year baby clothes, baby equipment and maternity items were donated the value of which it is not possible to quantify

Donated services and facilities

Fundraising, mentoring and governance support with a value of £1,200 was donated to the charity during the year.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Image and Pregnancy Helpline

Notes to the Financial Statements for the Year Ended 5 April 2025

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	42,026	42,026
Gift aid reclaimed	2,898	2,898
Other income from donations and legacies	220	220
Total for 2025	45,144	45,144
Total for 2024	32,552	32,552

Image and Pregnancy Helpline

Notes to the Financial Statements for the Year Ended 5 April 2025

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Image training services	3,500	3,500
Total for 2025	3,500	3,500
Total for 2024	2,769	2,769

5 Other income

	Unrestricted funds General £	Total funds £
Other income	99	99
Total for 2025	99	99
Total for 2024	183	183

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Total funds £
Donations	75	75
Total for 2025	75	75
Total for 2024	8	8

Note

Image and Pregnancy Helpline

Notes to the Financial Statements for the Year Ended 5 April 2025

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Pregnancy helpline		2,420	2,420
Image training services		1,745	1,745
Family service costs		84	84
Education & networking		496	496
Wages and salaries		35,262	35,262
Pension costs		347	347
Rent		8,000	8,000
Rates & water		1,295	1,295
Insurance		615	615
Telephone		1,731	1,731
Office expenses		179	179
Computer software and maintenance costs		575	575
Printing, postage and stationery		114	114
Travel and subsistence		651	651
Governance costs	8	1,616	1,616
Total for 2025		55,130	55,130
Total for 2024		33,915	33,915

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	390	390
Other fees paid to examiners	1,020	1,020
Trustees expenses	206	206
Total for 2025	1,616	1,616
Total for 2024	222	222

Image and Pregnancy Helpline

Notes to the Financial Statements for the Year Ended 5 April 2025

9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	35,262	33,346
Pension costs	<u>347</u>	<u>347</u>
	<u>35,609</u>	<u>33,693</u>

The monthly average number of persons (including senior management/leadership team) employed by the charity during the year, expressed in full time equivalents, was 1.3 (2024: 1.3). This represents the 4 (2024: 4) part time employees who work for the charity

No employee received emoluments of more than £60,000 during the year.

10 Independent examiner's remuneration

	2025 £
Examination of the financial statements	<u>390</u>
Other fees to examiners	
All other services	<u>1,020</u>

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Debtors

	2025 £	2024 £
Prepayments	1,109	-
Other debtors	<u>2,898</u>	<u>2,605</u>
	<u>4,007</u>	<u>2,605</u>

Image and Pregnancy Helpline

Notes to the Financial Statements for the Year Ended 5 April 2025

13 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	36	37
Cash at bank	5,668	13,439
Short-term deposits	5,232	5,134
	<u>10,936</u>	<u>18,610</u>

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Pension scheme creditor	114	-
Accruals	2,077	2,000
	<u>2,191</u>	<u>2,000</u>

15 Funds

	Balance at 6 April 2024 £	Incoming resources £	Resources expended £	Balance at 5 April 2025 £
Unrestricted funds				
General	<u>19,214</u>	<u>48,743</u>	<u>(55,205)</u>	<u>12,752</u>
	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Balance at 5 April 2024 £
Unrestricted funds				
General	<u>36,304</u>	<u>35,504</u>	<u>(52,593)</u>	<u>19,215</u>

Image and Pregnancy Helpline

Notes to the Financial Statements for the Year Ended 5 April 2025

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 5 April 2025 £
Current assets	14,944	14,944
Current liabilities	(2,191)	(2,191)
Total net assets	<u>12,753</u>	<u>12,753</u>
	Unrestricted funds General £	Total funds at 5 April 2024 £
Current assets	21,215	21,215
Current liabilities	(2,000)	(2,000)
Total net assets	<u>19,215</u>	<u>19,215</u>

17 Related party transactions

During the year the charity made the following related party transactions:

Tony Bull Consulting Ltd T/A Rocksalt

(T Bull, one of the trustees, is a director of Rocksalt)

£1,380 (2024: £2,297) was paid to Rocksalt in the year for telephone, internet and computer services. All these transactions were at arms length.. At the balance sheet date the amount due to/from Tony Bull Consulting Ltd T/A Rocksalt was £Nil (2024 - £Nil).

Image and Pregnancy Helpline

Detailed Statement of Financial Activities for the Year Ended 5 April 2025

	<u>2025</u>		
	Unrestricted funds General £	Total £	Total 2024 £
Income and Endowments from:			
Donations and legacies (analysed below)	45,144	45,144	32,552
Charitable activities (analysed below)	3,500	3,500	2,769
Other income (analysed below)	99	99	183
	<u>48,743</u>	<u>48,743</u>	<u>35,504</u>
Total income			
Expenditure on:			
Raising funds (analysed below)	(75)	(75)	(8)
Charitable activities (analysed below)	(55,130)	(55,130)	(52,585)
	<u>(55,205)</u>	<u>(55,205)</u>	<u>(52,593)</u>
Total expenditure			
Net expenditure	<u>(6,462)</u>	<u>(6,462)</u>	<u>(17,089)</u>
Net movement in funds	(6,462)	(6,462)	(17,089)
Reconciliation of funds			
Total funds brought forward	<u>19,214</u>	<u>19,214</u>	<u>36,304</u>
Total funds carried forward	<u><u>12,752</u></u>	<u><u>12,752</u></u>	<u><u>19,215</u></u>

This page does not form part of the statutory financial statements.

Image and Pregnancy Helpline

Detailed Statement of Financial Activities for the Year Ended 5 April 2025

	2025		Total 2024
	Unrestricted funds General £	Total £	£
<i>Donations and legacies</i>			
Regular giving	24,863	24,863	29,777
One off gifts	17,049	17,049	-
Family service donations	114	114	-
Gift Aid tax reclaimed	2,898	2,898	2,605
Fundraising (card sales)	220	220	170
	<u>45,144</u>	<u>45,144</u>	<u>32,552</u>
	2025		
	Unrestricted funds General £	Total £	Total 2024 £
<i>Charitable activities</i>			
Charitable Activities	3,500	3,500	2,769
	<u>3,500</u>	<u>3,500</u>	<u>2,769</u>
	2025		
	Unrestricted funds General £	Total £	Total 2024 £
<i>Other income</i>			
Other income	99	99	183
	<u>99</u>	<u>99</u>	<u>183</u>
	2025		
	Unrestricted funds General £	Total £	Total 2024 £
<i>Raising funds</i>			
Fundraising costs	(75)	(75)	(8)
	<u>(75)</u>	<u>(75)</u>	<u>(8)</u>

This page does not form part of the statutory financial statements.

Image and Pregnancy Helpline

Detailed Statement of Financial Activities for the Year Ended 5 April 2025

	<u>2025</u>		
	Unrestricted funds General £	Total £	Total 2024 £
<i>Charitable activities</i>			
Pregnancy helpline	(2,420)	(2,420)	(2,425)
Image training services	(1,745)	(1,745)	(2,021)
Family service costs	(84)	(84)	-
Education & networking	(496)	(496)	(155)
Wages and salaries	(35,262)	(35,262)	(33,346)
Pension costs	(347)	(347)	(347)
Rent	(8,000)	(8,000)	(10,000)
Rates & water	(1,295)	(1,295)	(1,006)
Insurance	(615)	(615)	(612)
Telephone	(1,731)	(1,731)	(663)
Office expenses	(179)	(179)	(142)
Computer software and maintenance costs	(575)	(575)	(1,218)
Printing, postage and stationery	(114)	(114)	(393)
Travel and subsistence	(651)	(651)	(35)
	<u>(53,514)</u>	<u>(53,514)</u>	<u>(52,363)</u>
	<u>2025</u>		
	Unrestricted funds General £	Total £	Total 2024 £
<i>Governance costs</i>			
Goverance costs	(206)	(206)	(222)
Accountancy fees	(1,020)	(1,020)	-
The examination of the charity's annual accounts	(390)	(390)	-
	<u>(1,616)</u>	<u>(1,616)</u>	<u>(222)</u>