



**ANNUAL REPORT AND FINANCIAL
STATEMENTS
31 December 2023**

COMPANY INFORMATION

The company was incorporated in England and Wales on 21 June 2011 as The Bridge Pregnancy Crisis Centre and changed its name to Amber Crisis Pregnancy Care on 9 February 2012. The charity's governing document is its Memorandum and Articles of Association.

The company was registered as a charity on 27 July 2011, registration number 1143127.

Trustees

The trustees that served on the Amber Crisis Pregnancy Care board from 31 December 2022 to the date of this report were as follows:

Rev Jon Ward
Philippa Tagg
Richard Cienciala
Elzbieta Cienciala
Paul Whittle

Executive

The charity employs two members of staff, the Centre Manager and the Centre Administrator. There is a team of 10 volunteers, who are all trained practitioners, committed to supporting clients. Active practitioners undertake monthly supervision and 30 hours of CPD a year, in line with our organisational membership to BACP (British Association for Counselling and Psychotherapy).

Professional Advisers as at 31 December 2023

Registered office:	SJ's, 56 Croydon Road, West Wickham, BR4 9HU
Bankers:	The Co-Operative Bank, PO Box 250, Skelmersdale, WN8 6WT
Independent Examiner:	Jonny Cummins

TRUSTEES' REPORT

The trustees present their annual report and the independently examined financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and the 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).

Activities and Results

Amber Crisis Pregnancy Care's mission is to provide client-focused counselling support to anyone facing tough decisions about an unplanned pregnancy or struggling due to pregnancy loss after an abortion, miscarriage, or failed IVF. Through our free, confidential, one-to-one counselling support, we offer a safe space for clients to process their experiences and feelings. We are privileged to walk beside clients on their journeys and to help them find a way to move forward.

Our ethos is shaped by our Christian foundation. Our desire is to provide the best possible support to anyone accessing our help, whatever their pregnancy-related situation. Our services are provided by trained volunteers who are passionately dedicated to this work. We serve our local area, and our services are open to all.

We are seeing steady numbers of clients, and we've now supported over 270 clients in total. During 2023, as well as continuing to support 12 clients ongoing from 2022, we supported 40 new clients; these included 16 clients following a miscarriage, 6 clients following an abortion, 4 clients experiencing fertility issues, 2 client who experienced a stillbirth, 1 client needing pregnancy support and 1 client needing unplanned pregnancy support. We provided 359 client sessions in total during 2023, with the majority of these sessions happening face to face and some sessions online.

Our counselling services are much needed, as these are not being provided, or only a limited basis, in hospitals or abortion clinics when people are struggling with the pregnancy crises that arise. Our support means that people are able to move forward, and our evaluations show that people finish counselling with us with improved mental health and the ability to look to the future. We are currently the only organisation offering one-to-one counselling relating to pregnancy crisis and loss in our local area and are referred to by Talking Therapies (IAPT), GPs and hospitals.

We rely on generous donations and fundraising activities to keep the day-to-day operations of our centre going. We applied for grant funding to help support these and received a grant of £2,000 from AbbVie and £2,500 from Yapp in 2023.

Recent News

The charity continued to raise money for a baby memorial garden in 2023. This garden will create a space for people to remember and reflect on their precious losses. There were two grants received in 2023 for this project - £1,500 from the Tesco Community Fund, of which £375 was deferred until completion of the project, and £8,500 from the National Lottery Community Fund. The project is due to take place in Autumn 2024.

Forthcoming Events

There are no events planned to take place in 2024 due to limited capacity in the team.

Trustees and their Interests

No trustee is employed by or has any interest in any contract with the charity.

A list of trustees is shown on page 2.

Recruitment of Trustees

When the charity was set up in 2011 there were three trustees. These have since stepped down and new trustees have been invited to join the Board. Of the current trustees, one joined in January 2013, three joined in February 2019 and one in January 2020. These trustees were invited to join due to their interest in this area of work and it was felt that they would bring strong personal commitment to the charity's aims and objectives, as well as helpful work experience and skills.

Public Benefit

The trustees confirm that, to the best of their knowledge and belief, they have complied with the Charities Act 2011 in respect to having due regard to public benefit guidance published by the Charity Commission.

Leadership Transition Project

The charity's voluntary Centre Leader is due to retire in 2027. In preparation for this, in early 2024, the charity began working on a leadership transition project with a paid consultant and a voluntary group bringing different sets of expertise reporting into the trustees. The project's aims are to create and deliver a strategy which will realise a new leadership model for the charity, and a funding model to sustain it. The charity also created a designated fund in early 2024 to support this work.

Financial Review

The income of the charity in 2023 was £32.6k of which £5.3k was payment by other charities for an animation developed in 2022 to promote the charity's activities. Of the remaining £27.3k, 53% (£14.5k) came from grants. £5.0k was from regular monthly giving from supporters. The remaining income was from one-off gifts and reclaimed gift-aid. The expenditure in 2023 was £18.6k with the largest parts of that being for employee salaries (£7.6k), animation costs (£4.5k), supervision and membership fees (£2.9k) and training (£1.3k). The balance of the expenditure was for telephone costs, insurance, and other incidental costs. Income in 2023 exceeded expenditure by £14k of which £13.4k was giving in relation to the Baby Memorial Garden project.

Reserves Policy

The Trustees' reserves policy is that the charity should maintain free unrestricted reserves equivalent of between 3 and 6 months normal anticipated expenditure (i.e. £5k - £10k). This is to ensure that the charity has sufficient funds to manage fluctuations in cashflow and to meet all liabilities that will arise in winding up the charity should it not prove possible to continue operations due to insufficient income. The Trustees have decided to designate £20k of unrestricted reserves for investment in the transition of the charity's staff and volunteer structure over the next 3 years (see above), including to invest in additional fundraising capacity to increase income to meet the anticipated increase in staff costs. At the accounting date (31 December 2023) the charity held a total of £29.3k in unrestricted reserves. After removing the £20k of designated reserves, this leaves £9.3k of free unrestricted reserves, which equates to approximately 5-6 months of normal anticipated expenditure and, therefore, in line with the adopted reserves policy.

Key Management Personnel

Amber CPC is led by a team of 5 trustees with varying experience including in the charity sector, education, and government. The trustees meet 4 times a year and on an ad hoc basis when necessary. All trustees give their time freely and no trustee remuneration was paid in the year.

Independent Examiner

Jonny Cummins (ACA) is a qualified Chartered Accountant with 12 years of professional experience (a member of the Institute of Chartered Accountants in Ireland). He trained as an auditor at Deloitte, Dublin and has since worked in financial control and financial planning & analysis roles in Ireland, Australia, and the UK.

Statement of the Responsibilities of the Trustees

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accountancy Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare the financial statements for each financial year which 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 income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- a. select suitable accounting policies and then apply them consistently;
- b. observe the methods and principles in the Charities SORP;
- c. make judgments and estimates that are reasonable and prudent;
- d. state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the trustees of Amber Crisis Pregnancy Care ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company, 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 confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in Ireland, which is one of the listed bodies. 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 the Company 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.

Signed:

Jonny Cummins

Name: Jonny Cummins

Institute of Chartered Accountants in Ireland

Address: 54 Ellis Road, Horsham, RH12 3GR

Date: 24th September 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted income funds £	2023 Total £	2022 Total £
Income and endowments from:					
Donations and legacies	2	13,495	13,415	26,910	25,865
Investments	3	345	-	345	25
Other	4	5,340	-	5,340	-
Total		19,180	13,415	32,595	25,890
Expenditure on:					
Charitable activities	5	18,589	-	18,589	23,618
Total		18,589	-	18,589	23,618
Net Income for the year		591	13,415	14,006	2,272
Total funds brought forward		28,748	835	29,583	27,311
Total funds carried forward		29,339	14,250	43,589	29,583

BALANCE SHEET FOR YEAR ENDED 31 DECEMBER 2023

	notes	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Current assets					
Debtors	9	1,303	375	1,678	723
Cash at bank and in hand	10	28,356	13,875	42,231	29,226
		29,659	14,250	43,909	29,949
Creditors:					
Amounts falling due within one year	8	320	-	320	366
Net current assets		29,339	14,250	43,589	29,583
Net assets		29,339	14,250	43,589	29,583
Funds					
Restricted income funds	11		14,250	14,250	835
Unrestricted funds	11	29,339		29,339	28,748
		29,339	14,250	43,589	29,583

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

1.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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), (Charities SORP), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

1.2 Fund accounting

Unrestricted funds, including both general and designated funds, are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or contained in the terms of a grant.

1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable the income will be received.

Donations are recognised on receipt. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Interest income is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

1.4 Expenditure and Liabilities

Expenditure is recognised on an accruals basis as a liability is incurred. Charitable expenditure comprises those costs incurred by the charity in delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to those activities and those costs of an indirect nature necessary to support them.

1.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

1.6 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity.

Subsequently, they are measured at the cash or other consideration expected to be received.

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities. VAT is included in expenses.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Going concern

The financial statements have been prepared on a going concern basis.

2 Donations and Legacies

	Unrestricted funds	Restricted funds	Total funds	Prior year
			£	£
Donations and gifts	7,499	3,415	10,914	7,276
Gift Aid	1,496	-	1,496	1,862
General grants provided by other charities	4,500	10,000	14,500	16,727
Total	13,495	13,415	26,910	25,865

3 Investments

	Unrestricted funds	Restricted funds	Total funds	Prior year
Interest income	345	-	345	25
Total	345	-	345	25

4 Separate material item of income

	Unrestricted funds	Restricted funds	Total funds	Prior year
Animation	5,340	-	5,340	-
Total	5,340	-	5,340	-
TOTAL INCOME	19,180	13,415	32,595	25,890

Animation:

In 2022 the charity commissioned the development of an Animation to advertise its services. A copy of this was purchased by other charities in 2023. Income received for this is shown as income above and the associated costs as expenditure.

5 Expenditure: Charitable activities

	Unrestricted funds	Restricted funds	Total funds	Prior year
Staff costs	7,603	-	7,603	11,013
Gifts and donations	160	-	160	270
Insurance	278	-	278	315
Professional	2,924	-	2,924	3,300
Publicity and PR	562	-	562	864
Animation	4,530	-	4,530	3,720
Safeguarding	232	-	232	191
Telephone	518	-	518	281
Training	1,331	-	1,331	1,563
Travel, subsistence and hospitality	250	-	250	717
10th birthday celebrations	-	-	-	1,192
Sundry	201	-	201	192
Total	18,589	-	18,589	23,618

6 Trustees remunerations

None of the Trustees (or persons connected with them) received any remuneration, benefits or reimbursement of out of pocket expenses from the charity during the year. (2022: nil)

7 Staff costs

	This year	Prior year
Salaries and wages	7,603	11,013
Total	7,603	11,013

8 Creditors

	This year	Prior year
Taxation and social security	320	366
Total	320	366

9 Debtors

	This year	Prior year
Prepayments and Accrued income	1,303	723
Other debtors	375	-
Total	1,678	723

10 Cash at bank or in hand

	This year	Prior year
Cash at bank or in hand	42,231	29,226
Total	42,231	29,226

11 Analysis of net assets between funds

		This year	Prior year
Unrestricted funds	Undesignated	9,339	28,748
	Designated	20,000	-
Restricted funds		14,250	835
		43,589	29,583

The Trustees declare that they have approved the report above:

Signed on behalf of Amber CPC's trustees:

Signature: *Jon Ward*

Full Name: Jonathan Ward.....

Position: Chair of Trustees

Date: 20th September 2024