

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

England & Wales · Charity number 1159657

Details

Other names	REMEMBER MY BABY
Status	Registered
Legal form	CIO
Registered	2014-12-17
Register	View on the Charity Commission register

Contact

Address	16 Quarn Drive Allestree Derby DE22 2NQ
Phone	0808 189 2345
Email	info@remembermybaby.org.uk
Website	www.remembermybaby.org.uk

Activities

Objects: THE OBJECT OF THE CIO IS TO RELIEVE THE SUFFERING AND EMOTIONAL DISTRESS AMONGST PARENTS AND FAMILIES WHO HAVE EXPERIENCED THE LOSS OF A BABY BEFORE, DURING OR SHORTLY AFTER CHILDBIRTH, IN PARTICULAR BUT NOT EXCLUSIVELY BY SUPPORTING NEWLY BEREAVED PARENTS BY THE PROVISION OF A PROFESSIONAL PHOTOGRAPHER TO PHOTOGRAPH THEIR BABY FREE OF CHARGE, AND TO GIFT THESE IMAGES TO THE FAMILY.

Activities: Remembrance photography for bereaved families that lose a baby before, during or shortly after birth. It is a free services and photos are provided on a USB stick

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£87,803	£268,756	-	-
2023-08-31	£54,744	£81,863	-	-
2022-08-31	£61,900	£31,281	-	-
2021-08-31	£56,635	£24,295	-	-
2020-08-31	£84,808	£32,089	-	-

Trustees

Name	Role	Appointed
Anthony John Rawlinson		2022-07-14
NICOLA HEPPENSTALL		2014-08-21

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

England & Wales - Charity number 1159657

Accounts

Charity registration number 1159657 (England and Wales)

Charity registration number SC045422 (Scotland)

**REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C J Johnson N Heppenstall A Rawlinson D Johnson-Carr	(Appointed 11 April 2025)
Charity number (England and Wales)	1159657	
Charity number (Scotland)	SC045422	
Registered office	Westpoint Lynch Wood Peterborough Cambridgeshire United Kingdom PE2 6FZ	
Independent examiner	Azets Audit Services Westpoint Lynch Wood Peterborough Cambridgeshire United Kingdom PE2 6FZ	
Bankers	Lloyds Bank 95-97 Regent Street Cambridge United Kingdom CB2 1BQ	

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TRUSTEES REPORT

FOR THE PERIOD ENDED 28 FEBRUARY 2025

The trustees present their annual report and financial statements for the period ended 28 February 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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

The object of the RMB is to:

Assist the grieving process for families who have lost a baby before, during or shortly after birth, by providing a skilled photographer to photograph their baby free of charge, and gift these images to the family.

Our values

- we are compassionate, dedicated and strive for excellence in everything we do;
- our aim is to provide the gift of remembrance photography to as many bereaved families as possible; our response is individual and sensitive;
- we are passionate about sharing and improving the service we offer.

The Trustees confirmed that they have complied with their duty under Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. RMB has continued to provide public benefit in line with the objects of the charity.

Achievements and performance

In 2024, Remember My Baby marked its 10th anniversary, celebrating a decade of meaningful contribution to bereavement care. Since our formation in 2014, we have proudly supported a total of 7580 bereaved families across the UK, delivering on key recommendations from NICE and the National Bereavement Care Pathway. Photography is recognised as an integral part of memory-making for grieving families, and we are honoured to help make that possible.

Reaching this milestone would not have been possible without the dedication and support of our volunteers, fundraisers, donors and maternity and neonatal staff. The Trustees would like to extend heartfelt thanks to everyone who has helped us achieve so much over the past 10 years.

Remember My Baby continues to provide its two core services:

- Remembrance photography sessions, and
- Digital retouching for families unable to access a session.

Both services are offered free of charge and are delivered by our passionate and dedicated volunteer team.

Our continued goal is to offer remembrance photography to as many families as possible. Rates of baby loss continue to vary but our wish to provide lasting tangible memories in the form of high-quality photography remains steadfast. Recent statistics published by Tommy's:

Stillbirths

- There were 2,612 stillbirths in 2023 (2,374 in England & Wales¹; 171 in Scotland²; 67 Northern Ireland³).
- The stillbirth rate in 2023 stayed the same as 2022 - 4.0 stillbirths per 1,000 total births in England and Wales; however, this is still higher than pre-pandemic levels⁴.

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

TRUSTEES REPORT (CONTINUED)

FOR THE PERIOD ENDED 28 FEBRUARY 2025

Neonatal deaths

- 1,766 babies aged under 28 days died in 2023 in England and Wales⁵.
- The neonatal mortality rate (death aged under 28 days) was 3.0 deaths per 1,000 live births in England and Wales in 2023. This is an increase from 2.9 deaths per 1,000 births in 2022⁶.
- In 2022, three-quarters of neonatal deaths in the UK were among preterm babies⁷.
(All references from <https://www.tommys.org/baby-loss-support/pregnancy-loss-statistics>)

During the reporting period, our operational team included:

- 297 volunteers overall (58 new during the period) and of these:
 - 226 were volunteer photographers (41 new during the period)
 - 17 were volunteer digital retouchers (1 new during the period)
 - 25 were session coordinators (13 new during the period)
 - 17 volunteers held dual roles and 4 held 3 roles
 - 1 volunteer secretary
 - 2 paid part-time staff

They are all supported by the Board of Trustees who also contribute operational support in a volunteer capacity.

Volunteer and staff feedback continues to affirm the importance of their role. Many express their deep appreciation for the opportunity to provide comfort during moments of profound grief, remaining fully committed to our mission. Many are also bereaved parents and family members themselves, acutely aware of the gift that they are giving.

When asked “What do you enjoy about your role at Remember My Baby” one volunteer said: “Being with a family at such a vulnerable time, and able to help them and support them in a nice positive way. Giving them special memories and encouraging a better interaction with their baby where there is fear or apprehension.

I've had 5 miscarriages so I know what the loss is like and whilst I can't share that with families, I can talk from a place of understanding and I'm very comfortable with that. The families I have attended have appreciated my presence and been very thankful. I love it, maybe not the right phrase given the circumstances, but I feel very present when I'm with a family and feel that I'm giving them something very precious.

Whilst we don't often hear back, I know they are so thankful. I met one mum a few years afterwards and she wondered if I would have remembered her, I said that I would never forget her or her family. Thank you for the service your coordinate, it's a great charity and I will support it where and when I can.”
Quote from one of our Volunteer Photographers

The 2023–2025 period brought both change and challenges. In 2023, the Trustees made a strategic decision to expand the charity's reach and fundraising by investing in a small staff team, led by an Executive Director. Gavin Bowyer was Chair for the majority of this period, stepping down in late September. While this move brought positive development - such as improved governance, upgraded communications, and better management systems - income growth did not meet expectations. As with many in the charitable sector, donations and fundraising continue to be an increased challenge.

As a result, the organisation returned to a leaner operational model, supported by our dedicated Board and two part-time staff members. Although this transition was difficult, we are grateful to those who served during this time. Their expertise, passion, and efforts left a lasting impact on the charity.

In this reporting period, 1,218 families were in receipt of the gift, which shows a 33% increase from the previous year. Sessions were provided by 189 volunteers, carried out in 156 hospitals, 15 hospices, 8 family homes and 6 funeral homes.

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

TRUSTEES REPORT (CONTINUED)

FOR THE PERIOD ENDED 28 FEBRUARY 2025

In addition, many families also took advantage of our editing service, and our specialist digital retoucher volunteers refined and improved 178 sets of images both from our own photographers and from families who were unable to receive our services and sent in their own images directly.

RMB has operational links with around 40% of UK hospitals that provide maternity services and/or neonatal care. This year, we welcomed hospitals in Burnley, Barnstaple & Truro in England, Livingstone & Elgin in Scotland, and Glangwili in Wales to our network.

“Not only did you give us the photos that we treasure, you also helped us to feel comfortable holding our firstborn daughter to ensure we have cherished memories too.

The loss is debilitating, but your team doesn't only take photos. They support in a loving and caring way at the most difficult of times.”
Quote from a family who received bereavement photography services from Remember My Baby

Financial review

In 2024 RMB changed its next accounting reference date to February 28, 2025. This represents an 18-month period since its last financial year which ended on August 31, 2023. A primary aim of this change was to provide a pathway, when circumstances allow, to better align with the end of the financial year.

Total income for the 18 months to 28 February 2025 was £87,804 (2023 £54,744) which, taking account of the extended period, represents stability of income compared to the 12-month period ended August 31, 2023. Despite RMB facing similar financial challenges common to other parts of the UK charitable sector and its own organisational transition, on average, the monthly income of RMB remained relatively consistent as compared to its prior accounting period.

Charitable activities increased to £268,756 for the 18-month period from a figure of £81,683 for the 12-month period ended August 31, 2023. This increase can primarily be attributed to higher staff and NI costs following the impact of the staff team mentioned above, investment in governance, IT, and management systems as well as higher telephone (call centre) costs.

This has resulted in a deficit of £180,953 for the 18-month period from a planned deficit of £27,119 for the 12-month period ended August 31, 2023. This has reduced the total unrestricted reserves to £33,782 as compared to £214,735 on August 31, 2023.

The trustees would like to thank parents, families, friends, supporters, and volunteers who worked tirelessly to raise the money necessary to achieve our objectives. Without the generosity, support and fundraising of our supporters we would not be able to continue the work we do.

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

TRUSTEES REPORT (CONTINUED)

FOR THE PERIOD ENDED 28 FEBRUARY 2025

RMB needs to hold an appropriate reserve fund to ensure continuity of services in the event of a decrease of donations and maintain the ability to meet unforeseen costs. Currently, RMB's total reserves excluding the value of fixed assets and restricted funds held, are held to an average which is at least the total of its last three months running costs, £45k.

During the period under review the trustees carefully reviewed its level of reserves with a focus on identifying and utilising surplus reserves to prudently fund the achievement of RMBs core objectives in line with charity commission guidance.

The charity has adequate reserves with moderate cash commitments and these reserves are monitored by the trustees on a regular basis.

Structure, governance and management

The charity is a charitable incorporated organisation (CIO) which was registered on 17th December 2014.

The trustees who served during the period and up to the date of signature of the financial statements were:

K L Hood	(Resigned 22 September 2023)
C J Johnson	
N Heppenstall	
M Pendry	(Resigned 20 October 2024)
A Rawlinson	
G Bowyer	(Resigned 29 September 2024)
L Holdstock	(Resigned 28 February 2025)
R N Pettigrew	(Resigned 5 February 2024)
D Johnson-Carr	(Appointed 11 April 2025)
P Headley	(Appointed 13 March 2025 and resigned 19 April 2025)
J Clasby-Monk	(Appointed 13 March 2025 and resigned 19 April 2025)
C Barker	(Appointed 13 March 2025 and resigned 18 April 2025)
L Tarbin-Vitler	(Appointed 13 March 2025 and resigned 19 April 2025)

Disclosure of information to independent examiners

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the examination, but of which the independent examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiners are aware of such information.

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

TRUSTEES REPORT (CONTINUED)

FOR THE PERIOD ENDED 28 FEBRUARY 2025

Future plans

To ensure the continued stability of Remember My Baby as a predominantly volunteer-led organisation, our key aims for the coming year are:

- **Building a skilled volunteer team:** We plan to recruit and establish a diverse, skilled volunteer team to support the charity's operations under the guidance of our Board of Trustees. These volunteers will form dedicated teams in Marketing and Communications, Fundraising, Governance, and Administration. Based on feedback from current volunteers, we are also working to introduce improved support systems, foster a greater sense of community, and provide ongoing learning opportunities. These plans are already underway.
- **Strengthening our Board of Trustees:** We aim to further develop our Board through a review of the Charity Governance Code, regular skills audits, and succession planning. This will ensure long-term sustainability and allow our passionate, long-serving Founders to transition into well-deserved retirements with confidence in the charity's future leadership.
- **Growing our income for long-term stability:** Income growth remains a priority to strengthen our reserves and enable future investment. We are deeply grateful to the families who have consistently supported us through individual giving. Looking ahead, we will continue to seek funding from trusts and grants to help expand our reach, improve our capacity, and strengthen how we measure and communicate our impact.

The trustees report was approved by the Board of Trustees.

N Heppenstall
Chair of Trustees

23 September 2025

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

I report to the trustees on my examination of the financial statements of Remember my Baby Remembrance Photography (the charity) for the period ended 28 February 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 (the 2011 Act). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 financial statements to be reached.

Mark Jackson FCA DChA
Azets Audit Services

Westpoint
Lynch Wood
Peterborough
Cambridgeshire
PE2 6FZ
United Kingdom

Dated: 24 September 2025

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 28 FEBRUARY 2025

		Unrestricted funds 2025 £	Unrestricted funds 2023 £
<u>Income from:</u>	Notes		
Donations and legacies	3	85,846	53,606
Charitable activities	4	1,957	602
Investments	5	-	536
Total income		<u>87,803</u>	<u>54,744</u>
<u>Expenditure on:</u>			
Raising funds	6	<u>2,394</u>	<u>1,379</u>
Charitable activities	7	<u>266,362</u>	<u>80,484</u>
Total expenditure		<u>268,756</u>	<u>81,863</u>
Net expenditure for the period/ Net movement in funds		(180,953)	(27,119)
Fund balances at 1 September 2023		<u>214,735</u>	<u>241,854</u>
Fund balances at 28 February 2025		<u><u>33,782</u></u>	<u><u>214,735</u></u>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

BALANCE SHEET

AS AT 28 FEBRUARY 2025

	Notes	2025 £	£	2023 £	£
Fixed assets					
Tangible assets	12		1,870		3,122
Current assets					
Debtors	13	1,822		1,340	
Cash at bank and in hand		34,748		220,394	
		<u>36,570</u>		<u>221,734</u>	
Creditors: amounts falling due within one year	14	<u>(4,658)</u>		<u>(10,121)</u>	
Net current assets			31,912		211,613
Total assets less current liabilities			<u>33,782</u>		<u>214,735</u>
Income funds					
Unrestricted funds			33,782		214,735
			<u>33,782</u>		<u>214,735</u>

The financial statements were approved by the Trustees on 23 September 2025

N Heppenstall
Trustee

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 28 FEBRUARY 2025

1 Accounting policies

Charity information

Remember my Baby Remembrance Photography is a charity registered in England and Wales with the objective to assist the grieving process for families who have lost a baby before, during or shortly after childbirth, by providing a professional photographer to photograph their baby free of charge, and to gift these images to the family on a DVD .

1.1 Reporting period

The current reporting period has been extended to an 18 month period. The period has been extended in order to gradually bring the charities' accounting period in line with the fiscal year within the United Kingdom. Comparative amounts presented in the financial statements (including the related notes) may not be entirely comparable.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

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

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 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 that income will be received.

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 28 FEBRUARY 2025

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	2.5 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 28 FEBRUARY 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 28 FEBRUARY 2025

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2023
	£	£
Donations and gifts	77,173	42,754
Grants receivable	2,500	-
Membership fees	50	540
Fundraising events	6,123	10,312
	<u>85,846</u>	<u>53,606</u>

4 Charitable activities

	Photography	Photography
	2025	2023
	£	£
Sale of merchandise	1,957	602
	<u>1,957</u>	<u>602</u>

5 Investments

	Total Unrestricted funds	Total Unrestricted funds
	2025	2023
	£	£
Interest receivable	-	536
	<u>-</u>	<u>536</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2025	2023
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	2,394	1,379
	<u>2,394</u>	<u>1,379</u>

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 28 FEBRUARY 2025

7 Charitable activities

	Photography 2025 £	Photography 2023 £
Staff costs	172,097	26,749
Depreciation and impairment	5,930	2,349
Advertising & marketing	(1,951)	772
Trade shows	11,582	2,827
Postage, freight & courier - sessions	4,121	2,997
Items for sessions (USBs, bags and envelopes)	4,814	3,160
Staff training	1,906	1,156
	<u>198,499</u>	<u>40,010</u>
Share of support costs (see note 8)	52,959	35,952
Share of governance costs (see note 8)	14,904	4,522
	<u>266,362</u>	<u>80,484</u>

8 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2023 £
Travelling expenses	15,666	-	15,666	11,929	-	11,929
Printing, postage & stationery	2,117	-	2,117	2,607	-	2,607
IT software & website costs	11,909	-	11,909	2,228	-	2,228
Bank fees, subscriptions & general expenses	1,898	-	1,898	732	-	732
Telephone & internet	19,420	-	19,420	9,925	-	9,925
Insurance	665	-	665	439	-	439
Staff recruitment	1,248	-	1,248	8,092	-	8,092
Bad debts written off	36	-	36	-	-	-
Independent examination fees	-	900	900	-	642	642
Accountancy	-	5,805	5,805	-	3,457	3,457
Legal and professional	-	146	146	-	-	-
Consultancy	-	7,351	7,351	-	324	324
Trustee expenses	-	702	702	-	99	99
	<u>52,959</u>	<u>14,904</u>	<u>67,863</u>	<u>35,952</u>	<u>4,522</u>	<u>40,474</u>
Analysed between Charitable activities	<u>52,959</u>	<u>14,904</u>	<u>67,863</u>	<u>35,952</u>	<u>4,522</u>	<u>40,474</u>

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 28 FEBRUARY 2025

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the period. 6 trustees were reimbursed a total of £1,923 travelling expenses (2023- 5 trustees were reimbursed £1,677).

10 Employees

The average monthly number of employees during the period was:

	2025 Number	2023 Number
	4	1
	<u>4</u>	<u>1</u>
Employment costs	2025	2023
	£	£
Wages and salaries	172,097	26,749
	<u>172,097</u>	<u>26,749</u>

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

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Computers £
Cost	
At 1 September 2023	6,517
Additions	4,678
	<u>11,195</u>
At 28 February 2025	11,195
Depreciation and impairment	
At 1 September 2023	3,395
Depreciation charged in the period	5,930
	<u>9,325</u>
At 28 February 2025	9,325
Carrying amount	
At 28 February 2025	1,870
	<u>1,870</u>
At 31 August 2023	3,122
	<u>3,122</u>

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 28 FEBRUARY 2025

13 Debtors

	2025	2023
	£	£
Amounts falling due within one year:		
Trade debtors	-	284
Prepayments and accrued income	1,822	1,056
	<u>1,822</u>	<u>1,340</u>

14 Creditors: amounts falling due within one year

	2025	2023
	£	£
Other taxation and social security	521	2,193
Trade creditors	3,237	7,328
Accruals and deferred income	900	600
	<u>4,658</u>	<u>10,121</u>

15 Related party transactions

There were no disclosable related party transactions during the period (2023 - none).

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

England & Wales - Charity number 1159657

Accounts

Charity registration number 1159657 (England and Wales)

Charity registration number SC045422 (Scotland)

**REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C J Johnson N Heppenstall M Pendry A Rawlinson G Bowyer L Holdstock	(Appointed 4 July 2023) (Appointed 4 July 2023)
Charity number (England and Wales)	1159657	
Charity number (Scotland)	SC045422	
Registered office	16 Quarn Drive Allestree Derby Derbyshire United Kingdom DE22 2NQ	
Executive director	Mrs Elizabeth Thorne	(Appointed 6th March 2023)
Independent examiner	Mark Jackson FCA DChA Azets Audit Services Westpoint Lynch Wood Peterborough Cambridgeshire United Kingdom PE2 6FZ	
Bankers	Lloyds Bank 95-97 Regent Street Cambridge United Kingdom CB2 1BQ	

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

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REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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

The object of the RMB is to:

assist the grieving process for families who have lost a baby before, during or shortly after childbirth, by providing a skilled photographer to photograph their baby free of charge, and gift these images to the family.

Our values

- we are compassionate, dedicated and strive for excellence in everything we do;
- our aim is to provide the gift of remembrance photography to as many bereaved families as possible; our response is individual and sensitive;
- we are passionate about sharing and improving the service we offer.

The Trustees confirmed that they have complied with their duty under Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. RMB has continued to provide public benefit in line with the objects of the charity.

The year was one of great change for RMB. In March 2023 we welcomed our first permanent staff member, an Executive Director, as a part of the desire for growth of the charity. Following on from this appointment, a Trustees Strategy Day was held in late March and a new three-year strategy "Capturing moments of love and loss; Remember My Baby's Strategy 2023-2026" was published in May 2023.

This growth strategy seeks to increase the number of hospitals, and therefore bereaved families benefitting from RMB's services across the UK. Over the previous years free reserves have been accumulated for the purpose of developing the charity's operations, enabling the charity to transform from a volunteer-led to a staff-led organisation.

Volunteering continues to play a pivotal role within RMB, as volunteers provide the operational aspect of the service. The number of volunteers enrolled remained at approximately 250 during the year, with the majority of these being photographers carrying out remembrance photography sessions. Alongside the photographers were session coordinators, regional coordinators, digital retouchers and other supporting roles such as administration, marketing and fundraising.

Without the support of volunteers, the charity would have to decline to help many families. Our volunteers often put their own family time on hold to visit hospitals to take photographs. Babies pass away at weekends and on bank holidays, and our volunteers maintain our service 365 days per year to ensure that we respond to requests from bereaved families in a timely fashion.

The trustees of RMB would like to take this opportunity to thank all of our volunteers for their ongoing support, dedication, and commitment.

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Achievements and performance

With the Covid-19 pandemic behind us, services resumed their usual format. Some volunteers who had stood down during the pandemic returned, whilst others did not due to changes in their own circumstances. Connections with some hospitals had been lost due to changes in personnel between 2020 and 2022, and these were slowly being rebuilt.

The Office for National Statistics reports that there was a total of 2,433 stillbirths in England and Wales 2022, with National Records of Scotland reporting a further 176, and the Northern Ireland Statistics and Research Agency reporting 71. This is decrease in all countries from 2021 figures, and an overall decrease across the UK of 6%. In addition to babies born without life, we also provide our services to some babies who pass away shortly after birth (neonatal deaths), where those families have not had the opportunity to create happy memories outside of a hospital/hospice environment. Our ultimate ambition is to be able to provide our service to as many of these bereaved families as possible and our forward plan includes a focus on engagement with the medical professionals that advocate for our service with the families in their care.

In the nine years of providing support to bereaved families in the form of photography, we have delivered photographs, free of charge to 6,348 families. In the charity's ninth year, 914 families were in receipt of the gift, which shows a 14% increase from the previous year. Sessions were carried out in 138 hospitals, 12 hospices, 10 family homes and 6 funeral homes.

In addition, many families also took advantage of our editing service, and our specialist digital retoucher volunteers refined and improved 92 sets of images, both from our own photographers and from families who were unable to receive our services and sent in their own images directly.

RMB has operational links with over 40% of UK hospitals that provide maternity services and/or neonatal care. Our aim is to much improve this number so that bereaved parents are able to make photographic memories in line with the National Bereavement Care Pathway for pregnancy and baby loss, and a focused effort on engagement with health professionals is to follow.

Financial review

Total income for the year to 31st of August 2023 was £54,744 (2022 £61,900) which represents a decrease in income of 11.6%. This is almost wholly attributable to donation levels decreasing slightly during the period.

Charitable activities increased to £81,683 from a figure of £31,281 in the previous year. This was to be expected as the trustees pursued the strategy of investing accumulated reserves to grow the service and begin the appointment of an executive team, and was mostly linked to the salary costs of the Executive Director.

This has resulted in a planned deficit of £27,119 for the year (2022: £30,619 surplus). This has reduced the total unrestricted reserves to £214,735 (2022: £241,854). The level of reserves continues to provide a healthy basis on which to continue plans for development and expansion.

The trustees would like to thank parents, families, friends, supporters, and volunteers who worked tirelessly to raise the money necessary to achieve our objectives.

RMB needs to hold an appropriate reserve fund to ensure continuity of services in the event of a decrease of donations and maintain the ability to meet unforeseen costs. Currently, RMB's total reserves, excluding the value of fixed assets and restricted funds held, are held to an average which is more than six months running costs.

The trustees reviewed the reserves policy during year with a focus on identifying and utilising surplus reserves to fund the achievement our core objectives, in line with charity commission guidance.

The charity has healthy reserves with moderate cash commitments.

Structure, governance and management

The charity is a charitable incorporated organisation (CIO) which was registered on 17th December 2014.

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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

K L Hood	(Resigned 31 October 2023)
M Selvey	(Resigned 3 March 2023)
C J Johnson	
N Heppenstall	
M Pendry	
A Rawlinson	
D Smith	(Resigned 31 October 2023)
G Bowyer	(Appointed 4 July 2023)
L Holdstock	(Appointed 4 July 2023)

Disclosure of information to independent examiners

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the examination, but of which the independent examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiners are aware of such information.

Future plans

RMB's main objective during the coming year will be to recruit a small team of staff and to continue the handover the day-to-day running of the charity, which has been started with the arrival of the Executive Director. The Board of Trustees will then be able to move into a more strategic role, included within which will be a full governance review.

Focus, as always, will also be on recruiting additional volunteers to ensure that requests from bereaved parents can continue to be met; and to recruit additional NHS Trusts, hospices and other birth centres to offer Remember My Baby's services to parents and families.

The trustees report was approved by the Board of Trustees.

G Bowyer

Chair of Trustees

22 May 2024

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

I report to the trustees on my examination of the financial statements of Remember my Baby Remembrance Photography (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 (the 2011 Act). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 financial statements to be reached.

Mark Jackson FCA DChA
Azets Audit Services

Westpoint
Lynch Wood
Peterborough
Cambridgeshire
PE2 6FZ
United Kingdom

Dated: 24 May 2024

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<u>Income from:</u>			
Donations and legacies	3	53,606	60,531
Charitable activities	4	602	1,320
Investments	5	536	49
Total income		<u>54,744</u>	<u>61,900</u>
<u>Expenditure on:</u>			
Raising funds	6	<u>1,379</u>	<u>1,458</u>
Charitable activities	7	<u>80,484</u>	<u>29,823</u>
Total expenditure		<u>81,863</u>	<u>31,281</u>
Net (expenditure)/income for the year/ Net movement in funds		(27,119)	30,619
Fund balances at 1 September 2022		<u>241,854</u>	<u>211,235</u>
Fund balances at 31 August 2023		<u><u>214,735</u></u>	<u><u>241,854</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		3,122		273
Current assets					
Debtors	13	1,340		94	
Cash at bank and in hand		220,394		246,385	
		<u>221,734</u>		<u>246,479</u>	
Creditors: amounts falling due within one year	14	<u>(10,121)</u>		<u>(4,898)</u>	
Net current assets			<u>211,613</u>		<u>241,581</u>
Total assets less current liabilities			<u>214,735</u>		<u>241,854</u>
Income funds					
Unrestricted funds			<u>214,735</u>		<u>241,854</u>
			<u>214,735</u>		<u>241,854</u>

The financial statements were approved by the Trustees on 22 May 2024

G Bowyer
Trustee

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

Remember my Baby Remembrance Photography is a charity registered in England and Wales with the objective to assist the grieving process for families who have lost a baby before, during or shortly after childbirth, by providing a professional photographer to photograph their baby free of charge, and to gift these images to the family on a DVD .

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 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 that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	2.5 years straight line
-----------	-------------------------

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

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	42,754	38,086
Membership fees	540	1,770
Fundraising events	10,312	20,675
	<u>53,606</u>	<u>60,531</u>

4 Charitable activities

	Photography	Photography
	2023	2022
	£	£
Sale of merchandise	602	1,320
	<u>602</u>	<u>1,320</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	536	49
	<u>536</u>	<u>49</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	1,379	1,458
	<u>1,379</u>	<u>1,458</u>

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

7 Charitable activities

	Photography 2023 £	Photography 2022 £
Staff costs	26,749	2,000
Depreciation and impairment	2,349	528
Advertising & marketing	772	559
Trade shows	2,827	3,671
Postage, freight & courier - sessions	2,997	2,249
Items for sessions (USBs, bags and envelopes)	3,160	4,185
Staff training	1,156	1,491
	<u>40,010</u>	<u>14,683</u>
Share of support costs (see note 8)	35,952	13,078
Share of governance costs (see note 8)	4,522	2,062
	<u>80,484</u>	<u>29,823</u>

8 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Travelling expenses	11,929	-	11,929	5,484	-	5,484
Printing, postage & stationery	2,607	-	2,607	1,965	-	1,965
IT software & website costs	2,228	-	2,228	2,212	-	2,212
Bank fees, subscriptions & general expenses	732	-	732	720	-	720
Telephone & internet	9,925	-	9,925	2,210	-	2,210
Insurance	439	-	439	487	-	487
Staff recruitment	8,092	-	8,092	-	-	-
Accountancy fees	-	4,522	4,522	-	2,062	2,062
	<u>35,952</u>	<u>4,522</u>	<u>40,474</u>	<u>13,078</u>	<u>2,062</u>	<u>15,140</u>
Analysed between Charitable activities	<u>35,952</u>	<u>4,522</u>	<u>40,474</u>	<u>13,078</u>	<u>2,062</u>	<u>15,140</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. 6 trustees were reimbursed a total of £1,923 travelling expenses (2022- 5 trustees were reimbursed £1,677).

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

10 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
1	-

Employment costs

	2023 £	2022 £
Wages and salaries	26,749	2,000

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

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Computers £
Cost	
At 1 September 2022	1,319
Additions	5,198
At 31 August 2023	6,517
Depreciation and impairment	
At 1 September 2022	1,046
Depreciation charged in the year	2,349
At 31 August 2023	3,395
Carrying amount	
At 31 August 2023	3,122
At 31 August 2022	273

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	284	-
Prepayments and accrued income	1,056	94
	1,340	94

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	2,193	-
Trade creditors	7,328	4,298
Accruals and deferred income	600	600
	<u>10,121</u>	<u>4,898</u>

15 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

During the year the charity paid M Selvey, Trustee, nil (2022: £1,600) for services provided to the charity in relation to a project. She was not paid for her role as trustee.

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

England & Wales - Charity number 1159657

Accounts

Charity registration number 1159657 (England and Wales)

Charity registration number SC045422 (Scotland)

**REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs K L Hood Mrs M Selvey Mrs C J Johnson Mrs N Heppenstall Mr M Pendry Mr A Rawlinson	(Appointed 14 July 2022) (Appointed 14 July 2022)
Charity number (England and Wales)	1159657	
Charity number (Scotland)	SC045422	
Registered office	16 Quarn Drive Allestree Derby Derbyshire United Kingdom DE22 2NQ	
Independent examiner	Azets Audit Services Ruthlyn House 90 Lincoln Road Peterborough Cambridgeshire United Kingdom PE1 2SP	
Bankers	Lloyds Bank 95-97 Regent Street Cambridge United Kingdom CB2 1BQ	

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

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REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their annual report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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

The object of the RMB is to:

assist the grieving process for families who have lost a baby before, during or shortly after childbirth, by providing a skilled photographer to photograph their baby free of charge, and gift these images to the family.

Our values

- we are compassionate, dedicated and strive for excellence in everything we do;
- our aim is to provide the gift of remembrance photography to as many bereaved families as possible; our response is individual and sensitive;
- we are passionate about sharing and improving the service we offer.

The Trustees confirmed that they have complied with their duty under Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. RMB has continued to provide public benefit in line with the objects of the charity.

With the absence of any paid staff, volunteering plays a pivotal role within RMB. Volunteer levels are routinely around the 250 mark, and they take on a variety of roles; photographers, session coordinators, regional coordinators, digital retouchers, and other supporting roles such as marketing and fundraising.

Without the support of volunteers, the charity would have to decline to help many families. Our volunteers often put their own family time on hold to visit hospitals in order to take photographs. Babies pass away at weekends and on bank holidays, and our volunteers maintain our service 365 days per year to ensure that we respond to requests from bereaved families in a timely fashion.

The trustees of RMB would like to take this opportunity to thank all of our volunteers for their ongoing support, dedication, and commitment.

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Achievements and performance

As the restrictions from the Covid-19 pandemic fully lifted, RMBs activities gradually increased over the year, but were still not back at pre-pandemic levels as the year ended. This was partly due to loss of existing connections within hospitals, and a drop-off in volunteer numbers which are still recovering.

The Office for National Statistics reports that there was a total of 2,628 stillbirths in 2021. This is an increase of 8.2% and brings the statistics back to pre-pandemic levels. Our ultimate ambition is to be able to provide our service to as many of these bereaved families as possible and post-pandemic we will be looking at ways to try and help or wider audience through a recruitment drive and concentrate on charity awareness.

In the eight years of providing support to bereaved families in the form of photography, we have delivered photographs, free of charge to 5,448 families. In the charity's eighth year, 790 families were in receipt of the gift, which shows a 26% increase from the previous year. In addition, many families also took advantage of our editing service.

RMB operates in over 30% of UK hospitals. Efforts continue to seek agreement for more Trusts and Foundations to agree to host RMB photographers, so that all bereaved parents have the same opportunity to receive professional photographs of their baby.

A strategic review of the charity continued, and it was agreed to recruit a full-time Director to manage the charity's day-to-day operational activities and to formalise structures. Early recruitment activity commenced in late summer 2022 and it is expected that the new Director will be in post early in 2023. Further plans to recruit more operational staff will follow.

Financial review

Total income for the year to 31st of August 2022 was £61,900 (2021:£56,631) which represents an increase in income of 9.3%. This is almost wholly attributable to donation levels increasing during the period.

Charitable activities increased to £29,823 from a low of £22,875 in the previous year. This was to be expected as more photographic sessions were carried out and so the associated costs such as postage, photographer supplies and volunteer expenses increased. RMB also attended trade shows again after these were paused during the pandemic.

This has resulted in a surplus of £30,619 for the year (2021: £32,339). This has helped increase total unrestricted reserves to £241,854 (2021: £211k) and provides a healthy basis on which to commence plans for development and expansion.

The trustees would like to thank parents, families, friends, supporters, and volunteers who worked tirelessly to raise the money necessary to achieve our objectives.

RMB needs to hold an appropriate reserve fund to ensure continuity of services in the event of a decrease of donations and maintain the ability to meet unforeseen costs. Currently, RMB's total reserves, excluding the value of fixed assets and restricted funds held, are held to an average which is more than six months running costs.

The trustees reviewed the reserves policy during year with a focus on identifying and utilising surplus reserves to fund the achievement our core objectives, in line with charity commission guidance.

The charity has healthy reserves with minimal cash commitments.

Structure, governance and management

The charity is a charitable incorporated organisation (CIO) which was registered on 17th December 2014.

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

Mrs K L Hood

Mrs M Selvey

Mrs C J Johnson

Mrs N Heppenstall

Mr M Pendry

Mr A Rawlinson

(Appointed 14 July 2022)

(Appointed 14 July 2022)

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Disclosure of information to independent examiners

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the examination, but of which the independent examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiners are aware of such information.

Future plans

RMB's main objective during the coming year will be to recruit a small team of staff to take over the day-to-day running of the charity, and greatly reduce the operational burden on trustees and other volunteers. In the eight years since the charity was started, the levels of operational activity have increased hugely and are now too demanding for RMB to continue to be run by volunteers.

Focus, as always, will also be on recruiting additional volunteers to ensure that requests from bereaved parents can continue to be met; and to recruit additional NHS Trusts and Foundations, hospices and other birth centres to offer Remember My Baby's services to parents and families.

The trustees report was approved by the Board of Trustees.

Mrs N Heppenstall

Chair of Trustees

25 May 2023

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

I report to the trustees on my examination of the financial statements of Remember my Baby Remembrance Photography (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 (the 2011 Act). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 financial statements to be reached.

Mark Jackson FCA DChA
Azets Audit Services

Ruthlyn House
90 Lincoln Road
Peterborough
Cambridgeshire
PE1 2SP
United Kingdom

Dated: 30 May 2023

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
Income from:			
Donations and legacies	3	60,531	55,300
Charitable activities	4	1,320	1,331
Investments	5	49	4
		<hr/>	<hr/>
Total income		61,900	56,635
		<hr/>	<hr/>
Expenditure on:			
Raising funds	6	1,458	1,421
		<hr/>	<hr/>
Charitable activities	7	29,823	22,875
		<hr/>	<hr/>
Total expenditure		31,281	24,296
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		30,619	32,339
Fund balances at 1 September 2021		211,235	178,896
		<hr/>	<hr/>
Fund balances at 31 August 2022		241,854	211,235
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		273		777
Current assets					
Debtors	12	94		-	
Cash at bank and in hand		246,385		215,405	
		<u>246,479</u>		<u>215,405</u>	
Creditors: amounts falling due within one year	13	(4,898)		(4,947)	
Net current assets			241,581		210,458
Total assets less current liabilities			<u>241,854</u>		<u>211,235</u>
Income funds					
Unrestricted funds			241,854		211,235
			<u>241,854</u>		<u>211,235</u>

The financial statements were approved by the Trustees on 25 May 2023

Mrs N Heppenstall
Trustee

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 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 that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	2.5 years straight line
-----------	-------------------------

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

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	38,086	30,519
Membership fees	1,770	1,885
Fundraising events	20,675	22,896
	<u>60,531</u>	<u>55,300</u>

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

4 Charitable activities

	Photography	Photography
	2022	2021
	£	£
Sale of merchandise	1,320	1,331
	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	49	4
	<u> </u>	<u> </u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	1,458	1,421
	<u> </u>	<u> </u>
	<u>1,458</u>	<u>1,421</u>

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

7 Charitable activities

	Photography 2022 £	Photography 2021 £
Staff costs	2,000	5,200
Depreciation and impairment	528	518
Advertising & marketing	559	1
Trade shows	3,671	-
Postage, freight & courier - sessions	2,249	1,729
Items for sessions (USBs, bags and envelopes)	4,185	2,071
Staff training	1,491	1,884
	<u>14,683</u>	<u>11,403</u>
Share of support costs (see note 8)	13,078	9,156
Share of governance costs (see note 8)	2,062	2,316
	<u>29,823</u>	<u>22,875</u>

8 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Travelling expenses	5,484	-	5,484	2,899	-	2,899
Printing, postage & stationery	1,965	-	1,965	1,933	-	1,933
IT software & website costs	2,212	-	2,212	1,475	-	1,475
Bank fees, subscriptions & general expenses	720	-	720	524	-	524
Telephone & internet	2,210	-	2,210	1,904	-	1,904
Insurance	487	-	487	421	-	421
Accountancy fees	-	2,062	2,062	-	1,596	1,596
Legal fees	-	-	-	-	720	720
	<u>13,078</u>	<u>2,062</u>	<u>15,140</u>	<u>9,156</u>	<u>2,316</u>	<u>11,472</u>
Analysed between						
Charitable activities	<u>13,078</u>	<u>2,062</u>	<u>15,140</u>	<u>9,156</u>	<u>2,316</u>	<u>11,472</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. 6 trustees were reimbursed a total of £1,677 travelling expenses (2021- 5 trustees were reimbursed £2,802).

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

Employment costs

	2022 £	2021 £
Wages and salaries	2,000	5,200

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

11 Tangible fixed assets

	Computers £
Cost	
At 1 September 2021	1,295
Additions	24
At 31 August 2022	1,319
Depreciation and impairment	
At 1 September 2021	518
Depreciation charged in the year	528
At 31 August 2022	1,046
Carrying amount	
At 31 August 2022	273
At 31 August 2021	777

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Prepayments and accrued income	94	-

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	4,298	4,130
Accruals and deferred income	600	817
	<u>4,898</u>	<u>4,947</u>

14 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

During the year the charity paid M Selvey, Trustee, £1,600 for services provided to the charity in relation to a project. She was not paid for her role as trustee.

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

England & Wales - Charity number 1159657

Accounts



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Remember My Baby Remembrance Photography

On accounts for the year
ended

31/8/21

Charity no
(if any)

1159657

Set out on pages

1 to 14

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2021.

Responsibilities and
basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed: *J Walker*

Date: 31/5/22

Name: Julie Walker, Director of Stephen Farra Associates Ltd

Relevant professional
qualification(s) or body
(if any):

FCCA

Address: 98 Hornchurch Road

Homchurch,
Essex, RM11 1JS

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Remember My Baby Remembrance Photography
(A Charitable Incorporated Organisation)
Trustees' Reports & Accounts
Year Ending 31 August 2021

Charity Registration Number
1159657 (England & Wales)
SC045422 (Scotland)



Remember My Baby Remembrance Photography
(A Charitable Incorporated Organisation)

Legal and Administrative Information

Trustees	Cheryl Johnson Nicky Heppenstall Kim Smith Michele Selvey
Charity Number (England and Wales)	1159657
Charity Number (Scotland)	SC045442
Registered Office	16 Quarn Drive Allestree Derby DE22 2NQ
Independent Examiners	Stephen Farra Associates Synergies House 98 Hornchurch Road Hornchurch RM11 1JS
Principal Bankers	Lloyds Bank 25 Gresham Street London EC2V 7HN

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Remember My Baby at a glance



Trustees' report for the year ended 31 August 2021

Objects and values of the charity

The Trustees confirm that the annual report and accounts of the charity for the year ended 31 August 2021 have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's constitution, applicable law, and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in 2005.

The object of the RMB is to:

assist the grieving process for families who have lost a baby before, during or shortly after childbirth, by providing a skilled photographer to photograph their baby free of charge, and to gift these images to the family.

Our values

- We are compassionate, dedicated and strive for excellence in everything we do
- Our aim is to provide the gift of remembrance photography to as many bereaved families as possible; our response is individual and sensitive
- We are passionate about sharing and improving the service we offer

Trustees

The trustees that served during the year:

Trustees Cheryl Johnson
 Nicky Heppenstall
 Michele Selvey
 Ruth Trotter (resigned 21 February 2021)
 Kim Smith

The Trustees confirm that they have complied with their duty under Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. RMB has continued to provide public benefit in line with the objects of the charity.

Review of activities for the year to 31st August 2021

The activities of RMB continue to have been severely affected by COVID-19 but despite restrictions, we have still been able to offer our Remembrance Photography service albeit on a reduced basis.

In the seven years of providing support to bereaved families in the form of photography, we have delivered photographs, free of charge to 4,656 families. In the charity's seventh year, despite restrictions, 627 families were in receipt of the gift. Families also took advantage of our editing service.

According to The Office for National Statistics, in 2020 there were 2,429 stillbirths, a small decrease from 2019. Our ultimate ambition is to be able to provide our service to as many of these bereaved families as possible and post pandemic we will be looking at ways to try and help a wider audience through a recruitment drive and concentrate on charity awareness.

A strategic review of the charity is underway to determine the best way to structurally support the growth of the activities of the charity and we expect this to culminate in the recruitment of a CEO and potentially other staff roles. At the start of the year, we had 248 volunteers. Some have dual roles, so of those, 12 were session coordinators and 21 digital retouchers.

Volunteers

With over 240 volunteers, volunteering plays a pivotal role within RMB.

RMB's core group is run by dedicated volunteers and all RMB photographers and digital retouchers are volunteers. Without the support of volunteers, the charity would have to decline to help many families. They often put their own family time on hold to visit hospitals in order to take photographs.

RMB would like to take this opportunity to thank all of our volunteers for their ongoing support, dedication, and commitment.

Financial Review

Total income for the year to 31 August 2021 was £56,631 (2020: £84,808) which represents a significant reduction year on year. The reason for the reduction was primarily lower donations but also a reduction in membership fee income and sponsorship income. Donation income was affected by the COVID 19 crisis where our activities have reduced.

The elimination of costs relating to the supporting sessions has helped cost of sales fall, but gross profit has fallen by 32% to £54,275 (2020: £80,653).

Administrative expenses have also fallen to £21,939 (2020: £27,934) which was primarily been driven by a reduction in mileage and accommodation fees relating to volunteers attending sessions and trade shows, and also advertising and marketing fees. We would expect these costs to at least increase to prior pandemic levels in future financial periods.

This has resulted in a surplus of £32,340 (2020: £52,719). This has helped increase retained earnings to £211k (2020:179k).

The trustees would like to thank parents, families, friends, supporters, and volunteers who work tirelessly to raise the money necessary to achieve our objectives.

Reserves Policy

RMB needs to hold an appropriate Reserve Fund to ensure continuity of services in the event of a decrease of donations and maintain the ability to meet unforeseen costs. Currently, RMB's total reserves, excluding the value of fixed assets and restricted funds held, are held at an average which is in excess of six months' running costs. The Trustees are reviewing the Reserves Policy in the coming year with a focus on identifying and utilising surplus reserves to fund the achievement of our core objectives, in line with Charity Commission guidance.

The charity has healthy reserves with minimal cash commitments.

Disclosure of information to Independent Examiners

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the Examination, but of which the Independent Examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the Independent Examiners are aware of such information.

Future Plans

Due to the pandemic, 2020-2021 has been another year of consolidation for RMB and we are proud that we were still able, despite incredible obstacles, to provide our service to the families we did.

Our focus in 2021-22 will be to return to pre-pandemic growth and a recruitment drive for additional volunteers in order to reach more families, a brand awareness campaign, and the recruitment of specialised officers in order to ensure governance is best in class.

Charity Registration Number
1159657 (England & Wales)
SC045422 (Scotland)



Having employed lead session coordinators in the period we are to review the possibility of further recruitment to enhance the efficiency of our operations.

On behalf of the Board of Trustees

Nicky Heppenstall
Chair of Trustees
31 May 2022

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the trustees' report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year, which give a true and fair view of the charitable company's state of affairs at the end of the year, and of the incoming resources and application of resources, including the income and expenditure for that year.

In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of financial activities

For the year ended 31 August 2021

	2021	2020
Income		
Donations	13,450.52	28,705.95
Facebook Donations	14,626.25	20,930.95
Fundraising	22,896.20	25,929.17
Gift Aid Reclaims	2,442.12	3,976.43
Membership Fees	1,885.00	4,785.00
Sale of Merchandise	1,331.00	480.00
Total Income	56,631.09	84,807.50
Expenditure		
Accommodation Fees	0.00	2,070.14
Advertising & Marketing	0.00	4,650.00
Audit & Accountancy fees	1,596.00	0.00
Awards Events	0.00	45.00
Bank Fees	247.63	396.69
Charitable Donations	0.00	45.00
Depreciation	518.01	0.00
Direct Expenses	284.99	410.00
Fundraising Platform Fees	1,023.64	1,152.17
General Expenses	0.00	85.49
Insurance	420.97	420.32
IT Software and Consumables	775.73	1,075.70
Items for Sessions (USBs, bags and envelopes)	2,071.55	3,671.58
Legal Expenses	720.00	1,500.00
Merchandise Costs	0.00	72.46
Mileage	2,137.22	3,308.67
Postage, Freight & Courier - Governance	1,266.49	1,392.09
Postage, Freight & Courier - Sessions	1,729.38	1,934.47
Printing & Stationery	666.16	1,176.65
Salaries	5,200.00	800.00
Staff Training	1,882.99	2,090.00
Subscriptions	276.23	430.30
Telephone & Internet	1,904.45	759.15
Trade Shows	0.00	1,136.96
Travel - National	762.37	1,900.89
Volunteer Recognition	112.16	1,215.56
Website Costs	699.21	349.52
Total expenditure	24,295.18	32,088.81
Net income / expenditure	32,335.91	52,718.69
Other Income		
Bank Interest	3.85	0.00
Total Other Income	3.85	0.00
Net income / expenditure	32,339.76	52,718.69

Balance Sheet

As at 31 August 2021

	31 Aug 2021	31 Aug 2020
Fixed Assets		
Tangible Assets		
Computer Equipment	135.63	226.05
Office Equipment	641.39	1,068.98
Total Tangible Assets	777.02	1,295.03
Total Fixed Assets	777.02	1,295.03
Current Assets		
Cash at bank and in hand		
CAF Gold Account	80,004.85	80,001.00
PayPal	7,103.41	3,160.16
Remember My Baby Remembrance	128,263.95	97,436.75
Stripe GBP	32.63	0.00
Total Cash at bank and in hand	215,404.84	180,597.91
Total Current Assets	215,404.84	180,597.91
Creditors: amounts falling due within one year		
Accounts Payable	4,130.44	2,973.79
Accruals	816.00	0.00
VAT	0.00	23.70
Total Creditors: amounts falling due within one year	4,946.44	2,997.49
Net Current Assets (Liabilities)	210,458.40	177,600.42
Total Assets less Current Liabilities	211,235.42	178,895.45
Net Assets	211,235.42	178,895.45
Capital and Reserves		
Current Year Earnings	32,339.76	52,718.69
Retained Earnings	178,895.66	126,176.97
Total Capital and Reserves	211,235.42	178,895.66

The accounts were approved by the Board on 31 May 2022

Chair of Trustees
Dated: 31 May 2022

1 Accounting Policy

1.1 Basis of Preparation

The accounts have been prepared in line with SORP FRS 102.

An audit is not required under the Charities Act as the CIO's gross income is not more than £1 million. However, an independent examination is required as the income is more than £25,000 in the financial year.

1.2 Going concern

Based on the balance sheet showing net assets of £211,235 (2020 178,895) the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

1.3 Incoming resources

Income is recognised when the Charity has entitlement of the funds, the amount of income can be reliably measured and when it is probable that economic benefits will flow to the Charity.

1.4 Resources expended

Merchandise costs and advertising costs comprise the costs incurred in producing materials for promotional purposes and in raising funds. Bank Fees are fees relating to the income of fundraising donations and membership fees.

Mileage and postage are paid to volunteers attending sessions or for trustees attending tradeshow and hospitals to promote RMB.

1.5 Tangible fixed assets and depreciation

All tangible fixed assets are stated at historical cost less accumulated depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is based on management estimates of the future useful lives of the tangible fixed assets and is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives.

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.

1.7 Stock

Stock is valued at the lower of cost and net realisable value.

5. Governance costs

Independent examination report is provided by Stephen Farra & Associates. Accountancy services are provided by a suitably qualified volunteer.

6. Trustees

None of the Trustees or any person connected with them received any remuneration during the year.

7. Employees

Number of UK employees (full-time equivalents) during the year: one

Charity Registration Number
1159657 (England & Wales)
SC045422 (Scotland)



8. Tangible fixed assets

	Computer equipment	Total
	£	£
Cost		
At 1 September 2020	1,295	1,295
Additions	-	-
Disposals	-	-
At 31 August 2021	1,295	1,295
Depreciation		
At 1 September 2020	-	-
Charge for the year	518	518
Disposals	-	-
At 31 August 2021	518	518
Net book amount		
At 31 August 2021	777	777
At 31 August 2020	1,295	1,295

12. Creditors amounts falling due within one year

Amounts due within one year:	31 Aug 2021 £	31 Aug 2020 £
Trade creditors	2,780	2,302
Other creditors	1,350	672
Total	4,130	2,974

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

England & Wales - Charity number 1159657

Accounts



Section A Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Remember My Baby Remembrance Photography

On accounts for the year
ended

31/8/20

Charity no
(if any)

1159657

Set out on pages

1 to 14

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2018.

Responsibilities and
basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed: *J Walker*

Date: 13/7/2021

Name: Julie Walker acting as Director of Stephen Farra Associates Ltd

Relevant professional
qualification(s) or body
(if any):

FCCA

Address: 98 Hornchurch Road

Hornchurch,
Essex, RM11 1JS

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--

Remember My Baby Remembrance Photography
(A Charitable Incorporated Organisation)
Trustees' Reports & Accounts
Year Ending 31 August 2020

Charity Registration Number
1159657 (England & Wales)
SC045422 (Scotland)



Remember My Baby Remembrance Photography
(A Charitable Incorporated Organisation)

Legal and Administrative Information

Trustees	Cheryl Johnson Nicky Heppenstall Alison Bryan (resigned 28 05 2020) Kim Smith Michele Selvey Ruth Trotter
Charity Number (England and Wales)	1159657
Charity Number (Scotland)	SC045442
Registered Office	16 Quarn Drive Allestree Derby DE22 2NQ
Independent Examiners	Stephen Farra Associates Synergies House 98 Hornchurch Road Hornchurch RM11 1JS
Principal Bankers	Lloyds Bank 25 Gresham Street London EC2V 7HN

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Remember My Baby at a glance



Trustees' report for the year ended 31 August 2020

Objects and values of the charity

The Trustees confirm that the annual report and accounts of the charity for the year ended 31 August 2020 have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's constitution, applicable law, and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in 2005.

The object of the RMB is to:

assist the grieving process for families who have lost a baby before, during or shortly after childbirth, by providing a skilled photographer to photograph their baby free of charge, and to gift these images to the family.

Our values

- We are compassionate, dedicated and strive for excellence in everything we do
- Our aim is to provide the gift of remembrance photography to as many bereaved families as possible; our response is individual and sensitive
- We are passionate about sharing and improving the service we offer

Trustees

The trustees that served during the year:

Trustees Cheryl Johnson (Chair)
Nicky Heppenstall (Vice Chair)
Alison Bryan (resigned 28th May 2020)
Michele Selvey
Ruth Trotter
Kim smith

The Trustees confirm that they have complied with their duty under Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. RMB has continued to provide public benefit in line with the objects of the charity.

Review of activities for the year to 31st August 2020

The activities of RMB have been severely affected by COVID-19 but despite restrictions, we have still been able to offer our Remembrance Photography service albeit on a reduced basis.

In the six years of providing support to bereaved families in the form of photography, we have delivered photographs, free of charge to 4,032 families. In the charity's sixth year, despite restrictions, 609 families were in receipt of the gift. Further families took advantage of our editing service, in particular over the 4-month period that our photography service was suspended.

According to The Office for National Statistics, in 2019 there were 2,522 stillbirths, a small decrease from 2017. Our ultimate ambition is to be able to provide our service to as many of these bereaved families as possible and post pandemic we will be looking at ways to try and help a wider audience through a recruitment drive and concentrate on charity awareness.

In the period we employed our first paid employee which we consider to be a reflection of the growth of the activities of the charity, and we are to consider further paid recruitment. At the start of the year, we

had 268 volunteers. Some have dual roles, so of that 268, we had 15 session coordinators and 22 digital retouchers.

Volunteers

With over 268 volunteers, volunteering plays a pivotal role within RMB.

RMB's core group is run by dedicated volunteers and all RMB photographers and digital retouchers are volunteers. Without the support of volunteers, the charity would have to decline to help many families. They often put their own family time on hold to visit hospitals in order to take photographs.

RMB would like to take this opportunity to thank all of our volunteers for their ongoing support, dedication, and commitment.

Financial Review

Total income for the year to 31 August 2020 was £84,808 (2019: £87,394) which represents a 3% reduction year on year. The reason for the reduction was a combination of lower central fundraising income, a reduction in membership fee income and sponsorship income. Sponsorship income was affected by the COVID 19 crisis where running events were cancelled.

The elimination of costs relating to the supporting of sponsorship events together with no merchandise purchases has helped gross profit marginally grow by 2% to £80,653 (2019: 79,447)

Administrative expenses have also fallen slightly to £52,719 (2019: 56,010) which was primarily been driven by a reduction in mileage and accommodation fees relating to volunteers attending sessions and trade shows. We would expect these costs to at least increase to prior pandemic levels in future financial periods.

This has resulted in a surplus of £52,719 (2019: 56,010). This has helped increase retained earnings to £179k (2019:126k).

The trustees would like to thank parents, families, friends, supporters, and volunteers who work tirelessly to raise the money necessary to achieve our objectives.

Reserves Policy

RMB needs to hold an appropriate Reserve Fund to ensure continuity of services in the event of a decrease of donations and maintain the ability to meet unforeseen costs. Currently, RMB's total reserves, excluding the value of fixed assets and restricted funds held, are held at an average which is in excess of six months' running costs. The Trustees are reviewing the Reserves Policy in the coming year with a focus on identifying and utilising surplus reserves to fund the achievement of our core objectives, in line with Charity Commission guidance.

The charity has healthy reserves with minimal cash commitments.

Disclosure of information to Independent Examiners

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the Examination, but of which the Independent Examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the Independent Examiners are aware of such information.

Future Plans

Due to the pandemic, 2019-2020 has been a year of consolidation for RMB and we are proud that we were still able, despite incredible obstacles, to provide our service to the families we did.

Our focus in 2020-21 will be to return to pre-pandemic growth and a recruitment drive for additional volunteers in order to reach more families, a brand awareness campaign, and the recruitment of specialised officers in order to ensure governance is best in class.

Charity Registration Number
1159657 (England & Wales)
SC045422 (Scotland)



Having employed session coordinators in the period we are to review the possibility of further recruitment to enhance the efficiency of our operations.

On behalf of the Board of Trustees

A handwritten signature in black ink, consisting of several overlapping, curved lines that form a stylized, cursive name.

Cheryl Johnson
Chair of Trustees
28 June 2021

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the trustees' report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year, which give a true and fair view of the charitable company's state of affairs at the end of the year, and of the incoming resources and application of resources, including the income and expenditure for that year.

In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Profit and Loss

For the year ended 31 August 2020

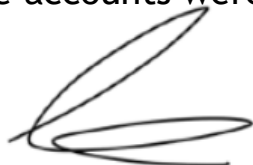
	2020	2019
	£	£
Turnover		
Donations	49,637	42,341
Fundraising	25,929	28,752
Gift Aid Reclaims	3,976	1,621
Membership Fees	4,785	5,630
Sale of Merchandise	480	560
Sponsorships	-	8,490
Total Turnover	84,808	87,394
Cost of Sales		
Direct Expenses	410	13
Items for Sessions (USBs, bags, and envelopes)	3,672	3,326
Merchandise Costs	72	2,006
Sponsorship costs	-	2,601
Total Cost of Sales	4,154	7,947
Gross Profit	80,653	79,447
Administrative Costs		
Accommodation Fees	2,070	606
Advertising & Marketing	4,650	1,138
Audit & Accountancy fees	-	780
Awards Events	45	73
Bank Fees	397	502
Charitable Donations	45	-
Fundraising Platform Fees	1,152	873
General Expenses	85	240
Insurance	420	418
IT Software and Consumables	1,076	773
Legal Expenses	1,500	-
Mileage	3,309	6,243
Postage, Freight & Courier - Governance	1,392	2,107
Postage, Freight & Courier - Sessions	1,934	2,565
Printing & Stationery	1,177	1,034
Salaries	800	-
Staff Training	2,090	1,669
Subscriptions	430	361
Telephone & Internet	759	451
Trade Shows	1,137	1,170
Travel	1,901	1,931
Volunteer Recognition	1,216	134
Website Costs	350	368
Total Administrative Costs	27,935	23,437
Operating Profit	52,719	56,010
Profit on Ordinary Activities Before Taxation	52,719	56,010
Profit after Taxation	52,719	56,010

Balance Sheet

As at 31 August 2020

	31 Aug 2020 £	31 Aug 2019 £
Fixed Assets		
Tangible Assets		
Computer Equipment	226.05	0.00
Office Equipment	1,068.98	1,068.98
Total Tangible Assets	1,295.03	1,068.98
Total Fixed Assets	1,295.03	1,068.98
Current Assets		
Cash at bank and in hand		
Savings account	80,001.00	0.00
PayPal	3,160.16	9,074.53
Current bank account	97,436.75	117,802.32
Total Cash at bank and in hand	180,597.91	126,876.85
Total Current Assets	180,597.91	126,876.85
Creditors: amounts falling due within one year		
Accounts Payable	2,973.79	988.89
Accruals	0.00	780.00
VAT	23.70	0.00
Total Creditors: amounts falling due within one year	2,997.49	1,768.89
Net Current Assets (Liabilities)	177,600.42	125,107.96
Total Assets less Current Liabilities	178,895.45	126,176.94
Net Assets	178,895.45	126,176.94
Capital and Reserves		
Current Year Earnings	52,718.69	56,009.66
Retained Earnings	126,176.97	70,167.31
Total Capital and Reserves	178,895.66	126,176.97

The accounts were approved by the Board on 28 June 2021



Chair of Trustees
Dated: 28 June 2021

1 Accounting Policy

1.1 Basis of Preparation

The accounts have been prepared in line with SORP FRS 102.

An audit is not required under the Charities Act as the CIO's gross income is not more than £1 million. However, an independent examination is required as the income is more than £25,000 in the financial year.

1.2 Going concern

Based on the balance sheet showing net assets of £178,895 the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

1.3 Incoming Resources

Income is recognised when the Charity has entitlement of the funds, the amount of income can be reliably measured and when it is probable that economic benefits will flow to the Charity

1.4 Resources expended

Merchandise costs and advertising costs comprise the costs incurred in producing materials for promotional purposes and in raising funds. Bank Fees are fees relating to the income of fundraising donations and membership fees.

Mileage and postage are paid to volunteers attending sessions or for trustees attending tradeshow and hospitals to promote RMB.

1.5 Tangible fixed assets and depreciation

All tangible fixed assets are stated at historical cost less accumulated depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is based on management estimates of the future useful lives of the tangible fixed assets and is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives.

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.

1.7 Stock

Stock is valued at the lower of cost and net realisable value.

5. Governance Costs

Independent examination report is provided by Stephen Farra & Associates. Accountancy services are provided by a suitably qualified volunteer.

6. Trustees

None of the Trustees or any person connected with them received any remuneration during the year.

7. Employees

Number of UK employees (full-time equivalents) during the year: one

8. Tangible fixed assets

	Computer equipment	Total
	£	£
Cost		
At 1 September 2019	1,069	1,069
Additions	226	226
Disposals	-	-
At 31 August 2020	1,295	1,295
Depreciation		
At 1 September 2019	-	-
Charge for the year	-	-
Disposals	-	-
At 31 August 2020	-	-
Net book amount		
At 31 August 2020	1,295	1,295
At 31 August 2019	1,069	1,069

12. Creditors amounts falling due within one year

Amounts due within one year:	31 Aug 2020	31 Aug 2019
	£	£
Trade creditors	2,302	515
Accruals	-	780
Other creditors	672	474
Total	2,974	1,769