

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	(Appointed 4 July 2023)
	L Holdstock	(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	

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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

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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		54,744	61,900
<u>Expenditure on:</u>			
Raising funds	6	1,379	1,458
Charitable activities	7	80,484	29,823
Total expenditure		81,863	31,281
Net (expenditure)/income for the year/ Net movement in funds		(27,119)	30,619
Fund balances at 1 September 2022		241,854	211,235
Fund balances at 31 August 2023		214,735	241,854

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			211,613		241,581
Total assets less current liabilities			<u>214,735</u>		<u>241,854</u>
Income funds					
Unrestricted funds			214,735		241,854
			<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.

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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
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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.

1.7 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.

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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.

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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>

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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).

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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

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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
	<hr/>	<hr/>
	10,121	4,898
	<hr/>	<hr/>

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.