

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	

REMEMBER MY BABY REMEMBRANCE PHOTOGRAPHY

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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.

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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 £
	Notes		
<u>Income from:</u>			
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.

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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	
	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>

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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
Employment costs	2025	2023
	£	£
Wages and salaries	172,097	26,749

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
At 28 February 2025	11,195
Depreciation and impairment	
At 1 September 2023	3,395
Depreciation charged in the period	5,930
At 28 February 2025	9,325
Carrying amount	
At 28 February 2025	1,870
At 31 August 2023	3,122

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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).