

Charity no: 1165555

**Annual Report and Accounts
January 2022 – December 2022**

Contents Page

	Page
Charity Information	2
Vision, Mission, Values and Ethos	3
Governance and Management	4
Summary of Achievements	4
Plans for the Future	14
Financial Review	15
Declaration	15
Independent Examiner's Report	16
Accounts and Notes	17

Pregnancy Options Centre 2022 Annual Report

General Information

Charity name:	Pregnancy Options Centre
Other names charity is known by:	Options
Registered Charity Number:	1165555
Address:	St Johns House St Johns Street Chichester PO19 1UU
Website:	www.pregnancyoptionscentre.org.uk
Email:	office@pregnancyoptionscentre.org.uk

Trustees

1. Ashley Kuchanny (Chair)
2. Sally Morgan (resigned: 25th January 2023)
3. Carol Grove
4. Juliet Wood
5. Dave Loveman
6. Annette Lawrance-Owen (appointed: 12th January 2022)
7. Colyn Robinson (appointed: 12th January 2022)

Advisors

Suzanne Jones (Bookkeeper)

Independent Examiner

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA

3 Wey Court, Mary Road, Guildford, Surrey, GU1 4QU

Senior Staff

Anna Madge (CEO/ signatory)

Charity Structure

The overall responsibility for the Charity rests with the Trustees who meet approximately 4 times per year to receive reports on the charity's activities. The CEO is supported by other employees who are responsible for the day-to-day management. All staff are part-time.

Our Vision

1. That no one has to face crisis pregnancy, post-abortion or pregnancy loss alone.
2. That children and young people are educated about healthy relationships, unplanned pregnancy and sexual health.

Our Mission Statements

- To provide a range of high-quality support programmes to women and men from all backgrounds who are struggling as a result of an unplanned pregnancy, an abortion decision or pregnancy loss, by acknowledging their individual experiences in order to build a positive future.
- To deliver a range of interactive sessions to children and young people on issues surrounding an unplanned pregnancy, including sexual health, self-esteem and healthy sex and relationships through local schools, colleges and youth settings.

Our Values and Ethos

As an organisation with Christian foundations, Pregnancy Options Centre's foundational value is to respond with compassion, care and respect to our clients, regardless of their faith, race, income, sexual orientation or employment status. We are not a campaigning organisation, and we do not have a political agenda.

We recognise that abortion is a controversial issue that divides people in a polarising debate. As an organisation, we want to bring a non-judgmental approach by supporting clients at their point of need. Our goal is to provide accurate information, counselling, and practical support so those in crisis can reach a healthy, well-informed decision that is their own. We will safeguard our clients to ensure this decision is not influenced by coercion, manipulation, or misleading information.

We uphold the following values:

- Alleviating personal distress and suffering
- Respecting human right and dignity
- Appreciating the variety of human experiences and culture
- Ensuring the integrity of the client/practitioner relationship
- Providing honest, accurate, evidence-based information
- Respecting the right of others to hold beliefs and values of all faiths or none
- Ensuring that educative work is evidence based, non-judgmental and participative

Structure Governance and Management

Options has a constitution:	Constitution of a Charitable Incorporated Organisation (CIO) whose only voting members are its charity trustees. The Constitution was last amended on 19th January 2022.
Trustee Selection Methods:	<p>Apart from the First Trustees all charity Trustees must be appointed for a term of 3 years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.</p> <p>The current trustees are responsible for appointing new trustees.</p> <p>The charity trustees will make available to each new charity trustee, on or before his first appointment: A copy of the current version of the constitution and a copy of the CIO latest Trustees Annual report and statement of accounts.</p>

Public Benefit

As a small charity, below the Charities Act's audit threshold, the report focuses on the main activities undertaken by the charity to further its charitable purposes for public benefit. The 'Summary of the Charities Achievements of the Year' provides a brief summary of the activities undertaken. The trustees confirm they have had due regard to the Charity Commission's Public Benefit Guidance and will continue to follow this guidance in future plans.

Risk Management

The Trustees acknowledge they have a duty to identify and review risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Policies and procedures are reviewed regularly throughout the year, including a Risk Management Policy.

Summary of Charity Achievements in the Year

2022 continued to be a year of growth and development for Pregnancy Options Centre in all areas of our service. We matched the demand seen in 2021 for our counselling service and saw more young people through our education project than ever before. Throughout 2022 we continued to offer a hybrid counselling service of telephone, online and face to face support.

Pregnancy Options Centre 2022 Annual Report

2022 was a year of development at Options and marked a key time in our history as we began to put time and resources into the Portsmouth satellite service. In September we launched our satellite service in Portsmouth, updating our website URL and providing information about the new Centre on the site. To help meet continued demand and our expansion into South-east Hampshire, 7 new volunteers were trained in Level 3 Pregnancy Choices Support across both Centres. 6 trainees went on to join our counselling team, which has helped increase our capacity and fill gaps where other volunteers have had to step back. Our education project thrived in 2022 after the lifting of Covid restrictions, reaching 2,364 young people between January and December 2022. Our Education Manager continued to develop our new primary project, delivering sessions in 5 local primary schools, reaching nearly 600 year 5 and 6 students and 30 parents and carers. We also began developing a Girls and Boys Project, funded by Chichester District Council's Community Safety Team, to help young people grow positively into adolescence.

A more detailed summary of the work of each project follows:

Counselling Project

This project provides counselling for women and their partners and/or families facing unplanned pregnancy or struggling after an abortion or pregnancy loss. We use a bereavement support programme called *Time to Heal*, which enables our clients to address their painful issues of loss and find healthy ways of processing their experiences. For unplanned pregnancy clients, we give an hour's session giving time for them to explore all their thoughts and feelings and use tools to help them navigate their three options: abortion, adoption or parenting.

In 2022, we received 83 new client referrals, with 75 clients engaging in support for unplanned pregnancy, post abortion, miscarriage, post ectopic, still birth, termination for medical reasons, pregnancy testing and pregnancy support. We also had 9 women engage in a grief wellbeing workshop at a partner organisation, My Sisters' House in Bognor Regis. Referrals came from 80 females and 3 males during the year. We continued to support 6 clients from our 2021 caseload into 2022. 49 of our referrals in 2021 were for unplanned pregnancy support, an increase of 58% on the previous year of 31. We believe this may be due to a combination of the enduring effects of the pandemic, the cost of living crisis and an increase in our visibility in the community. In 2019, we received 14 referrals for unplanned pregnancy, meaning over the last 4 years we have seen a 350% increase in unplanned pregnancy clients.

During 2022, Options looked into using Pregnancy Centres Network's (PCN) Level 3 Pregnancy Choices Support training. PCN are an independent UK wide organisation that supports local Centres, helping them to build best practice. We paid for 7 trainees to attend the 12 week course, accredited by Northern College of Further Education (NCFE) and the Council for Awards in Care, Health and Education (CACHE). It is quality assured and assessed by the Association of Accredited Learning (AAL) and it is equivalent to an A Level. This training has enabled us to enhance the skills of our volunteers, deepening their learning of the topic of pregnancy choices and how to give non-directive, specialised support. Throughout the course, Options ran group

Pregnancy Options Centre 2022 Annual Report

mentoring sessions, giving trainees additional practical skills with observed role plays, helping them to be prepared to see clients at the end of the course.

We use quantitative and qualitative monitoring tools which show significant impact, including using NHS approved psychometrics depression scores, record by PHQ-9 forms. Clients recorded an average score of 13.5, equivalent to a moderate depression. Over 40% score above 15, which corresponds to a moderately severe or severe depression level score. Many clients express a loss of interest or enjoyment in life since their loss, with little interest or pleasure in doing things. At the end of support, the average PHQ-9 score was 3.5, equalling no depression. At the start of support client also indicate if they have suffered with symptoms associated with poor mental health: 95% of clients said they suffered from sorrow, guilt or anger from their experience, 72% suffered with flashbacks, 53% with nightmares and 38% had suicidal thoughts. By the end of support, only 36% continued to suffer from sorrow, guilt or anger, 21% continued to suffer with flashbacks, 7% with nightmares and 0% of clients suffered from suicidal thoughts. Even though clients may still suffer with these events, all commented that they were less frequent and were better able to cope with them if and when they occurred. With our support, clients are able to move forward and build positive futures.

All our practitioners are trained in counselling skills and how to use these to support someone who is facing unplanned pregnancy or struggling following an abortion or pregnancy loss. They all work within the BACP Code of Ethics and Practice, of which Pregnancy Options Centre is an organisational member. Some of our team are also qualified counsellors but this is not a requirement for our volunteers. Volunteer training is accredited at Level 3 through the Association of Accredited Learning (AAL) and recognised by NCFE/CACHE.

We offer clients the opportunity to complete a programme evaluation and write about their personal journey. Feedback given shows that clients experience non-directive and non-judgmental support. Clients express feeling safe with their volunteer practitioner, are able to fully explore their painful experiences and found the counselling process provided healing. Some feedback from clients is below:

"I can only describe myself as a broken shell when I started, I wasn't strong enough to say my daughter's name and would refer to her as 'the baby' and certainly couldn't talk about her without breaking down. Now, I am proud to say her name and can talk about her with a smile on my face but also accepting that at times things become overwhelming, but that it's ok. My volunteer was incredible, she got me to open up as I never have before in my life, which allowed me to do a lot of learning about myself and self-reflection both in our sessions but also afterwards. The whole experience has changed me and despite knowing that losing my daughter meant I was never going to be the same person I was before. I know that if it wasn't for Options I would not be in the person I am now. There are no words that I can use which will truly justify how grateful I am for that." – Termination for Medical Reasons Client

Pregnancy Options Centre 2022 Annual Report

"My volunteer was truly fantastic, she listened, gave me great ideas to help me learn to cope and generally made me feel safe and like she genuinely cared about my journey. She was my biggest champion when I'd had really tough weeks but also had this fantastic ability to get me to talk about things that were really challenging. At no point, did I ever feel like there was any judgement passed." – Post Abortion Client

"The programme has been extremely helpful in my recovery, my practitioner was a big support to me during this time. The sessions with my practitioner were the only times I could talk about my miscarriage openly and honestly. I would not have got through this time as well as I have without her and the time, support and help she has given me. I can't thank her enough and the Options programme; I was desperate to speak to someone and I felt that Options was the most comforting support in my search to find a counsellor." – Miscarriage Client

"Thank you so much, it was lovely chatting with my volunteers last night, she was so supportive." – Unplanned Pregnancy Client

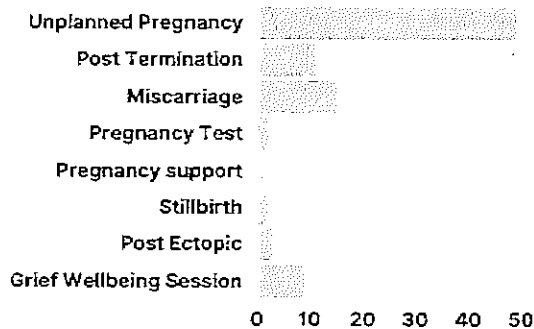
"I can't thank you enough for today. After spending just one hour talking to you I felt a huge sense of relief. You were very understanding and not at all judgmental which was very important for me and allowed me to be completely honest and open." – Unplanned Pregnancy Client

Counselling Impact Report 2022

Pregnancy Options Centre provides free, non-directive help and support to anyone facing unplanned pregnancy or struggling following an abortion or pregnancy loss.

This report gives a snapshot of the impact of counselling service provided to clients in 2022.

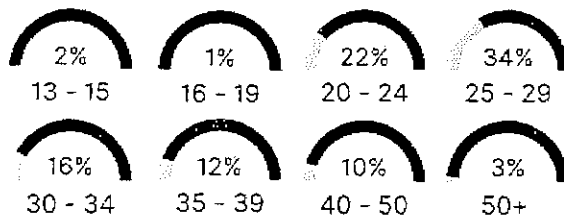
Type of Support



"Thank you so much for this service! Everything has just felt in such a muddle in my head and this has helped me see it more clearly."

— Unplanned Pregnancy Client

Age Ranges



Referrals

83



Options' Website

Midwives and GP's



Previous Clients

(usually unplanned pregnancy to post abortion support)



Mental Health Teams

Local Organisations

My Sisters' House, Chichester University, Sexual Health)



Education work

"My counsellor was truly fantastic, she listened, gave me great ideas to help me learn to cope and generally made me feel safe and like she genuinely cared about my journey. She was my biggest champion when I'd had really tough weeks but also had this fantastic ability to get me to talk about things that were really challenging. At no point did I ever feel like there was any judgement passed."

— Post Abortion Client

Mental Health Improvements

SUICIDAL THOUGHTS

100% of clients that reported suicidal thoughts at the start of support, no longer did at the end

INCREASE IN SELF ESTEEM
50% of clients reported a loss of self esteem. This came down to 0% at the end of support

FLASHBACKS AND NIGHTMARES

Reports of flashbacks/nightmares fell from 33% to 0% by the end of support

SORROW, GUILT OR ANGER
81% of clients reported feeling sorrow, guilt or anger about their experience. This fell to 5% to the end of support

"My counsellor was amazing and empathetic. Always made me feel comfortable and not embarrassed to say my thoughts. I will recommend to others in the future." - Miscarriage Client

Clients



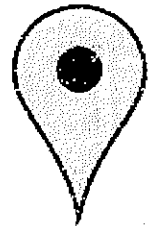
Grief Workshop



attended a Grief Workshop on pregnancy loss

Locations

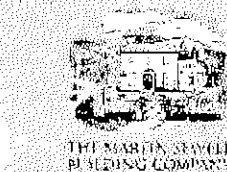
Portsmouth Chichester
Littlehampton Bognor Regis
Bosham Horsham
Waterlooville
Brighton Petworth
Midhurst Selsey
Yapton Havant



With special thanks to our funders, donors and regular givers



PREGNANCY
OPTIONS
CENTRE



MAGIC
LITTLE GRANTS



Sussex
Community
Foundation



COMMUNITY
FUND



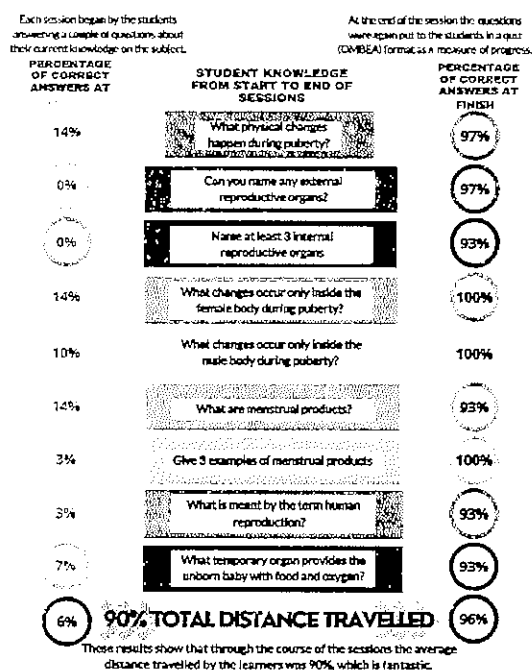
Education Project

Our education project provides interactive educational sessions for local schools, colleges and youth settings on topics surrounding healthy sex and relationships. Topics include: consent, internet safety, healthy friendship and relationships, sexual health and puberty, the pregnancy timeline and the three options of an unplanned pregnancy: abortion, adoption and parenting.

The beginning of 2022 saw our Education project really begin to flourish again after school closures and restrictions that the pandemic brought. We continued to deliver our secondary sessions in schools we had relationships with pre-pandemic, and finalised our new session, 'The Dangers of Pornography', in response to school concerns and a rise in related behaviour. We also continued to have new primary school bookings for our 5-part primary series on healthy relationships, puberty, menstrual wellbeing and reproduction.

Between January and December 2022, we reached 2,364 young people compared to 1,625 (Sept -Aug 2021). We delivered 102 sessions on: healthy relationships and consent, contraception and STIs, the pregnancy timeline, the dangers of pornography, puberty (hygiene), puberty external and internal changes, menstrual wellbeing, reproduction and a parent and carers information zoom. We also visited Chichester College and Chichester University Fresher Fair events, raising awareness of our counselling service and networking with education settings on our workshops.

Distance Travelled



Our Education Lead continued to develop her skills and knowledge of the Relationships and Sex Education Curriculum and relevant topics. Over the year she attended Continued Professional Development (CPD) session on: Domestic abuse & coercion, dangers of pornography, child sexual exploitation, sexual health for young people, Department of Education Relationships and Sex Education and Female Genital Mutilation (FGM).

We are constantly asking for feedback and recommendations on how we can improve our sessions. We use feedback from staff and students to shape our service and reports given to schools have been used in planning meetings at senior level. Reports sent to schools after sessions include a review of the workshops delivered, its relevance to the government RSE curriculum, students'

learning progression and feedback. The creation of 'distance travelled' information is a method of demonstrating students' understanding at the start of sessions compared to the end of sessions (shown by infographic).

Pregnancy Options Centre 2022 Annual Report

Qualitative feedback is also collected after sessions and has been exceedingly positive from staff and pupils. All feedback and data are used to evaluate our work and enable us to adapt materials where necessary, to meet curriculum guidelines, as well as addressing key issues that are relevant to young people.

Feedback from secondary aged students:

"I didn't realise that wasn't ok in a relationship".

"I think sessions should be longer, so we can talk more about this stuff".

"How to know what consent is and how to ask for it".

"I now know what to do if I or someone I know is faced with an unplanned pregnancy".

"I didn't know anything about miscarriage and still birth before this lesson!"

"That a placenta didn't exist before the sperm fertilised the egg! I thought it was already in the woman!"

Feedback from primary aged students:

"This lesson has made me feel less worried about starting my period, I will understand what will be happening to my body and what I can do to cope with it".

"It was really good. I liked it that you made it all less embarrassing, thank you".

"I liked my questions being answered and about what happens practically".

"I liked the pads on pants activity, how periods happen and learning that there are more products than pads and tampons".

"That was so much fun, I really enjoyed putting the baby through the pelvis".

Feedback from teaching staff:

"All the children felt included and listened to. They have built a lovely relationship with you where they feel happy and comfortable to share".

It was brilliant- thank you SO SO much, this is just what our students need!"

"I absolutely will be booking these sessions in every year and am looking to discuss options for KS2/KS3 sessions too. It is all really important stuff!"

"Very informative and engaging sessions, enjoyed by all".



IMPACT REPORT Education Project 2022

The aim of the project is to ensure local children and young people are educated about healthy relationships, unplanned pregnancy and sexual health. This impact report displays the key things achieved during the year.

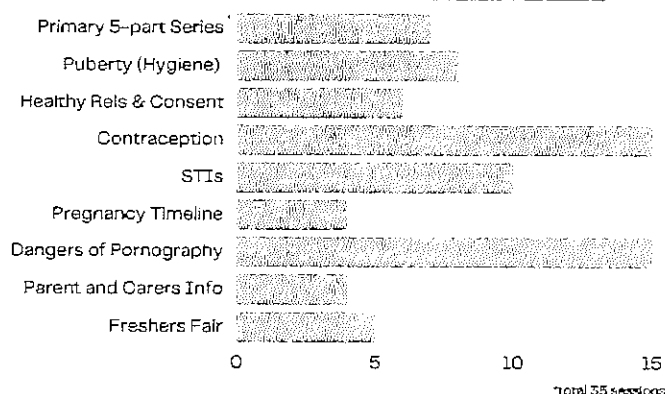
NUMBER OF SESSIONS



We delivered **102 sessions** to **12 different settings**, including 6 Primary schools, 3 Secondary Schools, 1 Colleges, 1 Youth Group and 1 University.



SESSION TYPE DELIVERED

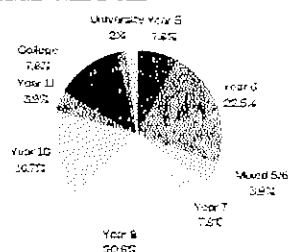


NUMBER OF STUDENTS

2,364



SESSIONS PER GROUP



Summary of Operations

The central work of 2022 was to resume our usual services pre-pandemic, bring stability but to also begin to look to the future. The use of Office365 meant we continued to offer flexible working patterns to staff and could solidify our hybrid approach to the counselling service, giving volunteers and clients more accessible opportunities.

Successful fundraising, particularly grant fundraising, resulted in Options finishing the year in a strong position once again. The legacy continued to be used to develop our expansion over the Hampshire border and the creation of our satellite service in Portsmouth. The trustees ring-fenced the legacy for this purpose, using it to pay the CEO extra hours to lead the development of the project and associated costs such as: travel, marketing, volunteer training, mentoring, networking and advertising for a Portsmouth Satellite Coordinator and Counselling Team Lead. We were delighted to appoint this role in December, giving the role 16 hours a week to manage the satellite, build key relationships and supervise the counselling service and team of volunteers.

In January 2020, the CEO and Trustees of Options had agreed the strategic direction for the subsequent three years was to focus on three aspects:

Strategic Aim 1 – To build an effective and stable organisation

Strategic Aim 2 - Increase our profile with professionals and the local community.

Strategic Aim 3 – To grow, develop and refine Pregnancy Options Centre's services and expertise.

Many of the plans laid out in our operational plan to achieve these strategic aims had to go on hold in 2020/21 as the immediate crisis response took priority. As a result of this, the strategic plan was revised at the start of 2022, setting out plans for the next three years. The impact of the pandemic highlighted new key areas for the charity to focus on, therefore the CEO adapted the strategic plan to follow in the direction the organisation found itself organically moving towards. The changes to the strategic aims are:

Strategic Aim 1 – Enhance our efficiency and long-term stability as an organisation

Outcome: Pregnancy Options Centre is skilfully governed, financially secure, accountable to its funders and delivers high quality services.

Strategic Aim 2 – Develop our services into South-East Hampshire

Outcome: Pregnancy Options Centre supports more clients and young people in the South-East Hampshire region, filling a gap in need.

Strategic Aim 3 – Develop partnership working with community organisations and statutory bodies

Outcome: Pregnancy Options Centre's services will expand and be further established, offering a wide range of services and expertise whilst having the capacity to do so.

Plans for the Future

- Expand our counselling service to South-East Hampshire, developing new referral pathways and partnerships.
- Employ a Satellite Coordinator and Counselling Lead in Portsmouth.
- Complete training of new volunteers in pregnancy loss and post abortion support in anticipation of increased need due to expansion and general growth across both Centres.
- Continue to build partnerships with statutory bodies and organisations to sustain the planned growth in services and increase awareness of the charity.
- Continue to strengthen and diversify the Board of Trustees.
- Increase funding to multi-year funders to support the longevity of the organisation.
- Explore the need for an Education Deputy to support the Education Manager.
- Continue to develop our Primary School Project in line with the new RSE guidelines.
- Increase our online presence, particularly Instagram and Facebook, to engage with the wider public and potential service users.

Financial Review

Total incoming resources amounted to £79,768 for the year to 31 December 2022 (2021: £83,661). Total resources expended over the same period was £78,354 compared to £60,030 in 2021. The net position for the year amounted to a surplus of £1,413 (compared with a surplus of £23,631 for the year to 31 December 2021). This difference is mainly down to a legacy of £15,000 paid to the charity in December 2021. Net resources at the end of the year were £65,724 of which £45,799 is unrestricted and £19,925 is restricted.

Options are reliant on gifts from grant-making trusts and foundations, as well as individuals and donors. We would like to thank the following donors for their support in 2022: The National Lottery Awards for All England, Chichester District Council Joint Action Group, Chichester City Council, Ian Askew Charitable Trust, The Woodger Trust, Sussex Community Foundation, The Boltini Trust, The Arnold Clark Community Fund, The Southern Cooperative and Leather Sellers.

The charity holds its reserves in a current bank account. It is the policy of the trustees to maintain three to six months' expenditure in reserves. The financial management of the charity is supervised and monitored by CEO, Treasurer and the Trustees.

Trustee Declaration

The Trustees Declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees

Signature



Full Name: David Loveman
Position: Trustee
Date: 13th October 2023

Signature



Full Name: Ashley Kuchanny
Position: Chair of Trustees
Date: 13th October 2023

Pregnancy Options Centre 2022 Annual Report

Independent Examiner's Report to the Trustees of Pregnancy Options Centre

Independent examiner's report to the trustees of Pregnancy Options Centre

I report to the charity trustees on my examination of the accounts of Pregnancy Options Centre for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

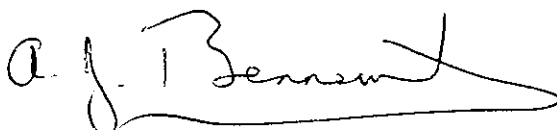
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Date: 13 October 2023

Accounts

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted £	Restricted £	2022 Total £	2021 restated Total £
INCOME FROM:					
Donations and legacies	2	35,082	43,686	78,768	83,203
Charitable activities	3	1,000	0	1,000	420
Other Income		0	0	0	38
Total		36,082	43,686	79,768	83,661
EXPENDITURE ON:					
Charitable activities	5	33,504	44,850	78,354	60,030
Total expenditure		33,504	44,850	78,354	60,030
Net income/(expenditure) before transfers	7.	2,577	(1,164)	1,413	23,631
Gross transfers between funds		(11,522)	11,522	0	0
Net movement in funds		(8,945)	10,358	1,413	23,631
Funds brought forward		54,744	9,567	64,311	40,680
Total funds c/fwd. 31 December 2022		45,799	19,925	65,724	64,311

Pregnancy Options Centre 2022 Annual Report

BALANCE SHEET

		Unrestricted £	Restricted £	2022 £	2021 restated £
CURRENT ASSETS					
Debtors	8.	600	0	600	630
Cash at Bank		47,657	19,925	67,582	64,898
		<u>48,257</u>	<u>19,925</u>	<u>68,182</u>	<u>65,528</u>
CREDITORS					
Amounts falling due within one year	9.	(2,457)	0	(2,457)	(1,217)
NET CURRENT ASSETS		<u>45,799</u>	<u>19,925</u>	<u>65,724</u>	<u>64,311</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>45,799</u>	<u>19,925</u>	<u>65,724</u>	<u>64,311</u>
NET ASSETS		<u>45,799</u>	<u>19,925</u>	<u>65,724</u>	<u>64,311</u>
FUNDS					
Unrestricted Funds				45,799	54,744
Restricted Funds				19,925	9,567
Total Charity Funds				<u>65,724</u>	<u>64,311</u>

Approved by the Board and signed on its behalf on 13th October 2023



Trustee - Ashley Kuchanny

NOTES TO THE ACCOUNTS

Summary of significant accounting policies

Basis of preparation

These accounts have been prepared on the going concern basis and under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. Comparative figures were prepared on a receipts and payments, with the current year on an accrual basis.

The accounts have been prepared in accordance with:

The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); the Financial Reporting Standard 102; and with the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

The Charity has applied Update Bulletin 1 published on 2 February 2016 and does not include a cash flow statement.

1. ACCOUNTING POLICIES

Income

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. The liability is recognised as soon as there is a legal or constructive obligation on the Charity to make a payment.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds can be used for the purposes specified by the Trustees.

Restricted funds must be used for the purposes specified by the funders.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Debtors are stated in the balance sheet at estimated net realisable value, which is the invoiced amount less any provisions for bad or doubtful debts, plus a rent deposit.

Creditors

Creditors are stated in the balance sheet at the transaction value, less any impairment known at the year end.

Going concern

The financial statements have been prepared on the going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements.

NOTES TO THE ACCOUNTS CONTINUED

2. DONATIONS AND LEGACIES	Unrestricted	Restricted	2022	2021 restated
	£	£	£	£
Donations	3,685	556	4,241	3,662
Grants	23,900	43,130	67,030	59,090
Legacies	0	0	0	15,602
Regular Giving	7,497	0	7,497	4,849
	35,082	43,686	78,768	83,203

3. CHARITABLE ACTIVITIES	Unrestricted	Restricted	2022	2021
	£	£	£	£
Education Project	1,000	0	1,000	420
	1,000	0	1,000	420

4. TRUSTEES AND RELATED PARTIES

None of the Trustees have been paid any remuneration or received any other benefits during the period (2021: None)

There have been no related party transactions during the period (2021: None)

5. CHARITABLE ACTIVITIES	Unrestricted	Restricted	2022	2021 restated
	£	£	£	£
Rates	0	0	0	584
Rent	1,019	7,700	8,719	7,800
Staff Costs	21,719	32,404	54,123	41,424
Staff Development	2,361	2,280	4,641	1,331
HR Support	239	0	239	0
Travel	629	374	1,003	743
Bookkeeping	2,340	0	2,340	1,560
Printing, Postage, Stationery and Telephone	1,302	424	1,726	2,209
Insurance	723	250	973	856
Education	301	87	388	432
Equipment	167	0	167	1,039
Bank Charges	34	0	34	13
Software and Support Costs	754	0	754	195
Independent Examiner	1,200	0	1,200	0
Professional Subscriptions	660	335	995	808
Counselling	0	669	669	660
Other Expenditure	58	327	385	376
Costs of Charitable Activities	33,504	44,850	78,354	60,030

NOTES TO THE ACCOUNTS CONTINUED

6. PAID EMPLOYEES

	Unrestricted	Restricted	2022	2021 restated
	£	£	£	£
Salaries and wages	20,785	32,404	53,189	40,816
Pension costs (defined contribution)	934	0	934	608
	<u>21,719</u>	<u>32,404</u>	<u>54,123</u>	<u>41,424</u>

The average number of staff during the year was 4 (2021:4)

No member of staff earns greater than £60,000 (2021: None)

7. NET INCOME/(EXPENDITURE)

	2022	2021 restated
	£	£
Net expenditure is stated after charging:		
Independent Examiner's Fee	1,200	0

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021 restated
	£	£
Other Debtors	600	630
	<u>600</u>	<u>630</u>

9. CREDITORS:

AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021 restated
	£	£
Creditors	1,055	1,093
Accruals	1,200	0
Pensions payable	203	124
	<u>2,457</u>	<u>1,217</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	2022	2021 restated
	£	£	Total	Total
	£	£	£	£
Current Assets	48,257	19,925	68,182	65,528
Current Liabilities	(2,457)	0	(2,457)	(1,217)
	<u>45,799</u>	<u>19,925</u>	<u>65,724</u>	<u>64,311</u>

Pregnancy Options Centre 2022 Annual Report

NOTES TO THE ACCOUNTS CONTINUED

11. MOVEMENT IN FUNDS

	At 01.01.22 £	Income £	Expenditure £	Inter fund transfers £	At 31.12.22 £
Unrestricted Funds					
General Fund	54,744	36,082	(33,504)	(11,522)	45,799
Restricted Funds:					
Counselling	300	12,206	(4,517)	0	7,989
Communication	0	750	(224)	0	526
Education	58	21,480	(10,128)	0	11,410
Development	0	1,850	(2,654)	804	0
Office	9,209	7,400	(27,327)	10,718	0
TOTAL FUNDS	64,311	79,768	(78,354)	0	65,724

Restricted Funds comprise:

Counselling Fund

to support the work of the Counselling team

Communication Fund

to support the website and the telephone system

Education Fund

to support the Education Project staff and expenses

Development Fund

to support staff and volunteer development

Office Fund

to support the staff and functions of the central office in Chichester

Pregnancy Options Centre 2022 Annual Report

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted £	Restricted £	Total £
INCOME FROM:			
Donations and legacies	41,158	42,045	83,203
Charitable activities	420	0	420
Other Income	38	0	38
Total	41,616	42,045	83,661
EXPENDITURE ON:			
Charitable activities	23,897	36,133	60,030
Total expenditure	23,897	36,133	60,030
Net income/(expenditure) before transfers	17,719	5,912	23,631
Gross transfers between funds	0	0	0
Net movement in funds	17,719	5,912	23,631
Funds brought forward	37,025	3,655	40,680
Total funds c/fwd. 31 December 2021	54,744	9,567	64,311