

## Document Details

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
OPTIONS PREGNANCY RESOURCE CENTRE CIO**

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FOR THE YEAR ENDED 31 MARCH 2024**

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## **OPTIONS PREGNANCY RESOURCE CENTRE CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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**

##### **Objectives and aims**

The principal objects of the charity are:-

The preservation and protection of women's health by the provision of advice, counselling and assistance to women and their partners and families who are suffering from any physical or mental illness, distress or poverty during or as a result of pregnancy or following an abortion, miscarriage, cot death, still birth or loss of a child; and

The advancement of education in the subject of pregnancy and the termination of pregnancy and into the effects thereof upon women whether physical, medical or psychological by the provision of a service to schools and colleges that encourages and helps young people to make responsible and healthy choices with regard to their sexual behaviour.

##### **Public benefit**

The trustees have complied with their duties under 17(5) of the Charities Act 2011 to have due regard to public benefit guidance when exercising their powers or duties.

##### **How our activities deliver public benefit**

Our core activities and who we try to help are described in our report. All our charitable activities focus on the effects and impact of pregnancy and related activities.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

We continued face to face operations, whilst continuing to undertake some of our activities online. We provide listening and pastoral support using counselling skills for women with a crisis pregnancy or in difficulty after an abortion or miscarriage, and for partners, friends and family affected by these situations. Offering a hybrid approach, face to face or online, means we can provide help suitable to our client's needs.

Help is provided:

- to crisis pregnancy clients through appointments (online and in person) with a volunteer trained in pastoral support using counselling skills, made at very short notice; and
- to post-abortion/post-miscarriage clients through short term (3 months) one to one or group support with a volunteer trained in pastoral support using counselling skills, courses, study groups and support groups, all facilitated by the volunteer counsellor(s).

These appointments or courses/groups are accessed by telephone (manned during office hours and answerphone at other times) and by email, are advertised on our website and are promoted through networking with relevant local referring agencies (such as a local Early Pregnancy Unit at a local Hospital Trust, local GPs and IAPT services). To this end we employ a Centre Director and Centre Manager to recruit, arrange training, organise supervision and support a volunteer team of counsellors and to network with local referring agencies.

## **OPTIONS PREGNANCY RESOURCE CENTRE CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### **Fundraising activities**

The charity's principal funding sources for the year were those of grants from local churches, gifts from individual donors and a corporate donation. The charity's fundraising activities consist of requests to local churches and their members.

#### **Achievement and performance**

The main achievements of the charity during the year were as follows:

- We have a team of 16 trained listeners and 7 other volunteers supported and overseen by our employed Operations and Volunteer Manager and the Director. Contact has been made with all GP practice managers in Merton and Wandsworth with information about the services offered by Options – for GPs to make referrals to the charity's services. Connection has also continued with the Early Pregnancy Unit at St Georges, and relations maintained with the NHS IAPT (Improving Access to Psychological Therapies) with referrals of clients for support made to Options from both these sources;
- Through these initiatives we have maintained the number of clients that we are supporting with counselling skills - both crisis pregnancy clients and baby-loss and post-abortion clients. Volunteers are able to meet with clients either face-to-face (using facilities at 577 Kingston Road or GP surgeries in rooms which are hired for this purpose). Online feedback is now being collated from clients to benchmark the services offered by Options and ensure we continue to offer an excellent service and follow up with improvements if not;
- Discussions with two charities with similar objectives have continued to ascertain whether together as partners we might serve our common public benefit objectives better. Time was taken to ensure that all parties had practices, policies, training and safeguarding in place before any operations were launched, particularly in light of the Charity Commission investigation (Ref CRM:0261086) into the provision of crisis pregnancy counselling services which inter alia investigated quality of counselling and safeguards. Options' activities and operations were not subject of this investigation but as this investigation was into the sector that the charity serves, we followed the progress of the case for any decisions or outcomes that would affect our own policies and practice;

## **OPTIONS PREGNANCY RESOURCE CENTRE CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

- The Charity's two employees run the day-to-day operations of the charity from home. The Charity has relocated its registered office to 577 Kingston Road and as there is access on site to space for face-to-face meetings for supervision and training and also for meeting with clients, we have encouraged staff and volunteers to make use of this space;
- We continue to partner with 8 supporter churches who support the work financially. The rebranding of the charity has been completed and this now needs to be reflected in the charity's website so a refresh and re-organisation of this resource will be undertaken next with help from an external agency to ensure that we are communicating our range of services effectively to those we want to reach;
- We have reviewed our staff/volunteer handbook's policies and procedures with help from external specialists to ensure that we operate to consistently high standards (particularly in light of critical media attention exposing bad practice in this sector).

#### **FINANCIAL REVIEW**

##### **Financial Review and Reserves policy**

The charity endeavours to maintain sufficient reserves to manage ongoing cashflow requirements.

We have generated sufficient income to continue employment of a part-time Centre Director, and a part time Centre Manager and to fund our various initiatives and activities. The Board are confident that the charity remains viable, and they will continue to work to extend the support base among local churches.

#### **FUTURE PLANS**

In the coming year, we plan to:

- Recruit further trustees to help in governance and management of the charity.
- Sustain our current programmes, offering either in person or online appointments to be as flexible as possible for our teams and our service users.
- Run our accredited training course for new volunteers to meet growing demand for our services.
- Continue to develop a plan for growth with an emphasis on increasingly effective and sustained marketing so that all trained volunteers are used optimally.
- Continue to offer our services to clients either face to face or online/by telephone - as suits them best but as the facilities at 577 Kingston Road are now available, we plan to ensure that volunteers and staff are meeting physically here on a regular basis for operational and supervision meetings.
- Continue to investigate ways in which we can grow the number of crisis pregnancy clients who seek our services by exploring possible partnerships with other charities/service providers with similar objectives and train existing volunteers to be able to handle calls which might result from the proposed collaboration with the national helpline.
- Complete the rebranding work and update our website.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, its Foundation. The charity is a charitable incorporated organisation, incorporated on 26 February 2020.

## **OPTIONS PREGNANCY RESOURCE CENTRE CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### **Recruitment and appointment of new trustees**

Trustees are appointed for a two-year term pursuant to the charity's constitution. Existing trustees may be re-appointed. During the year under consideration two of the existing trustees were reappointed for a further period of 2 years and two trustees resigned leaving three trustees serving on the Board. Additional trustees are needed to help oversee the Charity and so individuals will be approached and asked to serve in this way, supporting the work of the charity.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1188199

##### **Registered office**

577 Kingston Road  
Raynes Park  
London  
SW20 8SA

##### **Trustees**

G S Johnston  
M K Chambers  
A J Nicholls  
C Weir (appointed 25 November 2024)  
G Reid (resigned 20 November 2023)  
H S Fielder (resigned 22 May 2023)

##### **Independent Examiner**

Brosnans  
Chartered Accountants  
Birkby House  
Bailiff Bridge  
Brighouse  
West Yorkshire  
HD6 4JJ

Approved by order of the board of trustees on 24 February 2025 and signed on its behalf by:

Mrs G S Johnston - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
OPTIONS PREGNANCY RESOURCE CENTRE CIO**

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

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity trustees of the CIO 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 CIO'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 CIO 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Laura R Brain FCA

Brosnans  
Chartered Accountants  
Birkby House  
Bailiff Bridge  
Brighouse  
West Yorkshire  
HD6 4JJ

Date: 24 February 2025



OPTIONS PREGNANCY RESOURCE CENTRE CIO

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024

		2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<u>57,918</u>	<u>42,777</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Counselling and support services		<u>39,922</u>	<u>41,491</u>
<b>NET INCOME</b>		17,996	1,286
<b>RECONCILIATION OF FUNDS (ALL UNRESTRICTED)</b>			
Total funds brought forward		<u>47,580</u>	<u>46,294</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>65,576</u></u>	<u><u>47,580</u></u>

The notes form part of these financial statements

OPTIONS PREGNANCY RESOURCE CENTRE CIO

**BALANCE SHEET**  
**31 MARCH 2024**

	Notes	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	387	773
<b>CURRENT ASSETS</b>			
Debtors	6	74,269	55,779
<b>CREDITORS</b>			
Amounts falling due within one year	7	(9,080)	(8,972)
<b>NET CURRENT ASSETS</b>		<u>65,189</u>	<u>46,807</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>65,576</u>	<u>47,580</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u><u>65,576</u></u>	<u><u>47,580</u></u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>65,576</u>	<u>47,580</u>
<b>TOTAL FUNDS</b>		<u><u>65,576</u></u>	<u><u>47,580</u></u>

All funds are unrestricted.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 February 2025 and were signed on its behalf by:

G S Johnston - Trustee

The notes form part of these financial statements

## OPTIONS PREGNANCY RESOURCE CENTRE CIO

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 1. ACCOUNTING POLICIES

##### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on cost
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##### **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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**OPTIONS PREGNANCY RESOURCE CENTRE CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation	<u>386</u>	<u>386</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<u>42,777</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Counselling and support services	<u>41,491</u>
<b>NET INCOME</b>	1,286
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	46,294
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>47,580</u>

OPTIONS PREGNANCY RESOURCE CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2023 and 31 March 2024	<u>1,286</u>	<u>1,159</u>	<u>2,445</u>
<b>DEPRECIATION</b>			
At 1 April 2023	1,286	386	1,672
Charge for year	<u>-</u>	<u>386</u>	<u>386</u>
At 31 March 2024	<u>1,286</u>	<u>772</u>	<u>2,058</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>-</u>	<u>387</u>	<u>387</u>
At 31 March 2023	<u>-</u>	<u>773</u>	<u>773</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Money owed by Options charity	69,349	53,058
Gift aid debtor	<u>4,920</u>	<u>2,721</u>
	<u>74,269</u>	<u>55,779</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	1,260	1,557
Deferred income	6,500	6,500
Accrued expenses	<u>1,320</u>	<u>915</u>
	<u>9,080</u>	<u>8,972</u>

OPTIONS PREGNANCY RESOURCE CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

8. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	47,580	17,996	65,576
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>47,580</u>	<u>17,996</u>	<u>65,576</u>

Net movement in funds, included in the above are as follows:

	Income £	Expenditure £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	57,918	(39,922)	17,996
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>57,918</u>	<u>(39,922)</u>	<u>17,996</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	46,294	1,286	47,580
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>46,294</u>	<u>1,286</u>	<u>47,580</u>

Comparative net movement in funds, included in the above are as follows:

	Income £	Expenditure £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	42,777	(41,491)	1,286
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>42,777</u>	<u>(41,491)</u>	<u>1,286</u>

**OPTIONS PREGNANCY RESOURCE CENTRE CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**9. RELATED PARTY DISCLOSURES**

The assets and undertakings of the Options Wimbledon Pregnancy Resource Centre (charity number 1112366) were intended to be transferred to the CIO on 31 March 2020, however the bank accounts will now remain in the charity until 1 April 2025, held on trust for the CIO. All charitable activities are now carried out via the CIO.

**OPTIONS PREGNANCY RESOURCE CENTRE CIO**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	55,719	41,221
Gift aid	<u>2,199</u>	<u>1,556</u>
	<u>57,918</u>	<u>42,777</u>
<b>Total income</b>	57,918	42,777
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	638	635
Training courses & supervision	3,453	2,014
Telephone & broadband	257	385
Postage, stationery & IT	315	775
Advertising, PR & website cost	2,187	596
Sundries	737	878
Wages recharged	29,714	28,949
Employer's pension recharged	<u>576</u>	<u>5,201</u>
	37,877	39,433
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	60	61
Computer equipment	<u>386</u>	<u>386</u>
	446	447
<b>Governance costs</b>		
Accountancy, payroll and independent examination fees	<u>1,599</u>	<u>1,611</u>
<b>Total expenditure</b>	<u>39,922</u>	<u>41,491</u>
<b>Net income</b>	<u><u>17,996</u></u>	<u><u>1,286</u></u>

This page does not form part of the statutory financial statements