

**REGISTERED COMPANY NUMBER: (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1188199**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**  
**FOR**  
**OPTIONS PREGNANCY RESOURCE CENTRE CIO**

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FOR THE YEAR ENDED 31 MARCH 2025**

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## **OPTIONS PREGNANCY RESOURCE CENTRE CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. 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).

#### **INCORPORATION**

The charitable incorporated organisation was incorporated on 26 February 2020 and commenced trading on 1 April 2020.

#### **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.

## **OPTIONS PREGNANCY RESOURCE CENTRE CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

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. Volunteers are trained to provide these services face-to-face, online, or on the phone. Offering a hybrid approach 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 Operations Director and Volunteer Manager to recruit, arrange training, organise supervision and support a volunteer team of counsellors and to network with local referring agencies.

##### **Fundraising activities**

The charity's principal funding sources for the year was from Options Wimbledon (the Charity previously undertaking the same objects as Options CIO and which has transferred its assets and ongoing operations to Options CIO). The grants made to Options Wimbledon and transferred to Options CIO were from local churches, a grant from a benevolent association, gifts from individual donors and a corporate donation.

##### **Achievement and performance**

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

- We have had a team of up to 16 volunteers during the year. 8 of whom are active and trained for client-facing work (4 baby loss and 4 crisis pregnancy), 5 volunteers have stepped back during the year and 3 further new volunteers were trained during the year. A further 4 have been recruited and trained during the year. The volunteers are supported and overseen by our employed Operations Director and Volunteer Manager;
- Contact has been maintained with all GP practice managers in Merton and Wandsworth and with the Early Pregnancy Unit at St Georges;
- Discussions with two charities with similar objectives led to the establishment of a Pregnancy Crisis Helpline with each partner providing skills to enable members of the public to have access to a national helpline in the event of a crisis pregnancy. Options volunteers serve as listeners taking calls on the Pregnancy Helpline;
- The Charity's two employees run the day-to-day operations of the charity from home. The Charity's registered office remains at 577 Kingston Road and this is available also for face-to-face meetings, for volunteer supervision and training;
- 6 churches continue to support the work financially.

## **OPTIONS PREGNANCY RESOURCE CENTRE CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

#### **FINANCIAL REVIEW**

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

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

The trustees are aware that the charity's income, while it is growing, is not as robust as they would wish. 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:

- 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.
- Continue working with the Crisis Pregnancy Helpline partners to ensure that crisis pregnancy clients who are seeking services like those offered by Options are able to access what they need.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The charity is a charitable incorporated organisation, incorporated on 26 February 2020.

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

Trustees are appointed for a two-year term pursuant to the charity's constitution or 3 years by other arrangement. Existing trustees may be re-appointed. During the year under consideration Chris Weir was appointed as a trustee to serve for a period of 2 years. Chris will bring expertise in financial and operational matters.

##### **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.

**OPTIONS PREGNANCY RESOURCE CENTRE CIO**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

(England and Wales) Registered Charity number 1188199

**Registered office**

577 Kingston Road  
Raynes Park  
London  
SW20 8SA

**Trustees**

G S Johnston (Re-appointed March 2023 for 3 years)  
M K Chambers (Re-appointed May 2024 for 2 years)  
A J Nicholls (Re-appointed May 2022 for 3 years)  
C P Weir (Appointed 25 November 2024 for 2 years)

**Independent Examiner**

bk Plus  
Chartered Certified Accountants  
Birkby House  
Bailiff Bridge  
Brighouse  
West Yorkshire  
HD6 4JJ

Approved by order of the board of trustees on ..... 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 ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

K McManus FCA

bk plus Brighthouse  
Chartered Certified Accountants  
Birkby House  
Bailiff Bridge  
Brighthouse  
West Yorkshire  
HD6 4JJ

Date: .....

OPTIONS PREGNANCY RESOURCE CENTRE CIO

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		53,731	57,918
<b>Charitable activities</b>			
Counselling and support services		<u>1,805</u>	<u>-</u>
<b>Total</b>		<u>55,536</u>	<u>57,918</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Counselling and support services		<u>37,521</u>	<u>39,922</u>
<b>NET INCOME</b>		18,015	17,996
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>65,576</u>	<u>47,580</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>83,591</u></u>	<u><u>65,576</u></u>



**OPTIONS PREGNANCY RESOURCE CENTRE CIO**

**BALANCE SHEET  
31 MARCH 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	-	387
<b>CURRENT ASSETS</b>			
Debtors	6	7,874	74,269
Cash at bank		<u>77,097</u>	<u>-</u>
		84,971	74,269
<b>CREDITORS</b>			
Amounts falling due within one year	7	(1,380)	(9,080)
		<u>          </u>	<u>          </u>
<b>NET CURRENT ASSETS</b>		<u>83,591</u>	<u>65,189</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		83,591	65,576
		<u>          </u>	<u>          </u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>83,591</u>	<u>65,576</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>83,591</u>	<u>65,576</u>
<b>TOTAL FUNDS</b>		<u>83,591</u>	<u>65,576</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**OPTIONS PREGNANCY RESOURCE CENTRE CIO**

**BALANCE SHEET - continued**

**31 MARCH 2025**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 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 2025**

#### **1. ACCOUNTING POLICIES**

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

The financial statements of the charitable company, 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 Companies Act 2006. 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 2025**

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

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

	2025	2024
	£	£
Depreciation - owned assets	<u>387</u>	<u>386</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<u>57,918</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Counselling and support services	<u>39,922</u>
<b>NET INCOME</b>	17,996
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	47,580
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>65,576</u>

OPTIONS PREGNANCY RESOURCE CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2024 and 31 March 2025	<u>1,286</u>	<u>1,159</u>	<u>2,445</u>
<b>DEPRECIATION</b>			
At 1 April 2024	1,286	772	2,058
Charge for year	<u>-</u>	<u>387</u>	<u>387</u>
At 31 March 2025	<u>1,286</u>	<u>1,159</u>	<u>2,445</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>387</u>	<u>387</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Money owed by Options charity	1,814	69,349
Gift aid debtor	<u>6,060</u>	<u>4,920</u>
	<u>7,874</u>	<u>74,269</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	-	1,260
Deferred income	-	6,500
Accrued expenses	<u>1,380</u>	<u>1,320</u>
	<u>1,380</u>	<u>9,080</u>

OPTIONS PREGNANCY RESOURCE CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

8. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	65,576	18,015	83,591
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>65,576</u>	<u>18,015</u>	<u>83,591</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	55,536	(37,521)	18,015
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>55,536</u>	<u>(37,521)</u>	<u>18,015</u>

Comparatives for 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>

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

	Incoming resources £	Resources expended £	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>

**OPTIONS PREGNANCY RESOURCE CENTRE CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	47,580	36,011	83,591
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>47,580</u>	<u>36,011</u>	<u>83,591</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	113,454	(77,443)	36,011
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>113,454</u>	<u>(77,443)</u>	<u>36,011</u>

**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 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	52,591	55,719
Gift aid	<u>1,140</u>	<u>2,199</u>
	53,731	57,918
<b>Charitable activities</b>		
Grants	<u>1,805</u>	<u>-</u>
<b>Total incoming resources</b>	55,536	57,918
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	669	638
Training courses & supervision	3,145	3,453
Telephone & broadband	134	257
Postage, stationery & IT	388	315
Advertising, PR & website cost	410	2,187
Sundries	1,100	737
Wages recharged	28,973	29,714
Employer's pension recharged	<u>521</u>	<u>576</u>
	35,340	37,877
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	90	60
Computer equipment	<u>387</u>	<u>386</u>
	477	446
<b>Governance costs</b>		
Accountancy, payroll and independent examination fees	<u>1,704</u>	<u>1,599</u>
<b>Total resources expended</b>	<u>37,521</u>	<u>39,922</u>
<b>Net income</b>	<u><u>18,015</u></u>	<u><u>17,996</u></u>