



Abortion Support Network  
Report and Financial Statements  
Period ended: 31 December 2013  
Charity Number: 1142120

Report of the trustees for the 15 month accounting period ended 31 December  
2013

## Reference and administrative information

Abortion Support Network  
Charity number: 1142120  
Company number: 07017607

### Registered address

The Apex 2 Sheriffs Orchard  
Coventry  
CV1 3PP

### Website

<http://www.abortionsupport.org.uk/>

### Director

Mara Clarke

### Trustees

Sarah Fisher, Chair  
Caroline Kelly, Treasurer  
Jennifer Reiter, Secretary  
Caoileann Appleby  
Carolyn Phillips (resigned April 2014)

### Bankers

HSBC, PO Box 68, 130 New Street, Birmingham B2 4JU

## **Report of the trustees for the 15 month accounting period ended 31<sup>st</sup> December 2013**

The trustees present their annual report and financial statements of the charity for the 15 month accounting period ended 31<sup>st</sup> December 2013. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Charities Act 2006, the Statement of Recommended Practice: Accounting and Reporting by Charities published in 2005 and the Companies Act 2006.

Please note: ASN changed its reporting date and end of financial year from 30 September to 31 December during the period to better align itself with external reporting requirements. The financial statements in this report therefore cover the 15 month accounting period to 31 December 2013. Some figures in the text relating to the charity's performance are given for the calendar year (12 month period) to 31 December 2013 for ease of comparison to the prior year, but where this is the case it is clearly indicated.

### **Structure, governance and management**

Abortion Support Network (ASN) was established in October 2009 to provide financial assistance, accommodation, and confidential, non-judgmental information and practical support to women forced to travel from Ireland and Northern Ireland in order to have a safe and legal abortion. In its first two years ASN operated as a non-profit company registered with Companies House. We became a registered charity, number 1142120, in May 2011, having updated the ASN Memorandum and Articles of Association on file with Companies House with Memorandum and Articles of Association for a Charitable Company in March 2011. ASN is an almost entirely volunteer-run organisation managed by our founder and Director, Mara Clarke, and our board of trustees. ASN's Director has been employed by the charity on a consultancy basis during some of the period (from April 2013) and as such has received funds from the charity, the only ASN volunteer to do so this reporting period.

Over 2013, ASN's fourth operational year, the organisation has continued to experience growth in the number of women accessing our services (see detail in the 'achievements and performance' section). In this reporting period our board of trustees consisted of five\* active members taking on individual responsibilities (\*Former Trustee Carolyn Phillips resigned from the Board in April 2014). Moving forward, new trustees will be appointed by the existing trustees after identifying any skills gaps to ensure there is adequate succession planning.

The Memorandum and Articles of Association allows for a minimum of three trustees, one-third of which are required to retire from office at each annual general meeting, retiring by rotation according to those who have been longest in office since their last appointment. At the quarterly trustees' meetings the trustees agree the board strategy and areas of activity for the organisation, including consideration of finances and fundraising, strategy, performance and risk management.

The day to day management of the charity is delegated to the Director, working with our team of volunteers, consisting of more than 35 individuals who undertake various roles, including phone volunteers who respond to calls, texts and emails from people who contact us for information and financial assistance; hosts who provide women with accommodation, meals and transportation to and from clinics; and other volunteers working on fundraising, outreach, communications, social media and administration. A bookkeeper undertakes the day-to-day financial management activities associated with our grant making, overseen by the Treasurer who sits on the Board of Trustees. In the last year, we have also increased the number of ASN hosts, extending our host network to all the cities in England where our clients travel to – Liverpool, Manchester and Birmingham. All ASN volunteers are carefully interviewed, screened and trained. The majority of trustees and volunteers

give their time freely. During the period, payments totalling £3,825 were made to ASN's Director Mara Clarke, relating to consultancy fees (see note 4 to the financial statements).

As the operations side of the charity has grown, it has become too challenging for the Director to manage the workload on a voluntary basis without additional support. Therefore, in 2013, we aimed to raise funds for a part-time paid staff member to manage the day to day operations. No grants for this purpose were obtained during the period, and instead some consultancy fees were paid to the Director from April 2013 from the charity's income from individual donations. We will continue to seek additional funds for a paid staff member in 2014.

## **Objectives and activities**

The objects of Abortion Support Network are to relieve the financial hardship of women facing an unwanted pregnancy who are forced to travel to access a safe, legal abortion.

We exist primarily to help the thousands of women who travel to England each year from Ireland and Northern Ireland, and these women make up the majority of our beneficiaries. While our financial assistance is restricted to women living in Ireland and Northern Ireland our information services are open to women living in any country where abortion is highly restricted, including women in the Channel Islands and the Isle of Man. We will also endeavour to provide accommodation to women from other countries if the situation arises and we have a host available.

ASN carries out these objects by providing women with:

- Confidential, non-judgmental information
- Financial assistance
- Accommodation and hosting

The trustees are pleased that the achievements and performance of the charity in relation to these activities, as set out below, demonstrate considerable progress and we are proud of all that we have achieved over the last financial year for our beneficiaries.

## **Achievements and performance**

### Provision of confidential, non-judgmental information

Between 1 January 2013 and 31 December 2013, we heard from and gave confidential, non-judgmental information to 466 people who contacted us by phone or email, and in some cases their partners, friends and family. Most of these women received some combination of confidential, non-judgmental information, financial assistance, and/or accommodation.

Of the 466 people who reached out to ASN this year, 24 were dealing with mental health issues, 164 were already mothers, 19 were dealing with pregnancy-related health issues, 26 were facing domestic violence and 37 said the father "wants nothing to do with it" [the pregnancy]. At ASN, we don't ask about circumstances beyond financial need, so the information we have is based on what people have told us voluntarily.

### Provision of financial assistance

In the 12 months to 31 December 2013, ASN gave grants to 118 women to help pay for treatment, travel and accommodation, totalling £28,660. For comparative purposes, in the 12 months to 30 September 2012, we gave 100 grants totalling £16,099. In 2013, the grants ranged from as little as £20 to over £1,000, with an average of around £150.

ASN's grant giving policy for the period ended 31<sup>st</sup> December 2013 remained as it was the previous year. This is that, finances permitting, we would provide a grant to any woman contacting us from Ireland or Northern Ireland who would be unable to access an abortion without our financial assistance. ASN phone volunteers assess the situation according to the information women provide about their financial situation and travel plans. In addition, in order to maximise the number of women we are able to help in the face of increased demand for our support, we have criteria aimed solely at reducing the costs of women's travel in order to allow our limited finances to go further. These criteria are flexible, with phone volunteers implementing them according to women's individual circumstances. We do not have any other criteria. It is our policy that we do not prioritise one woman's need over another, and therefore if a woman needs our financial assistance and we have the funding available, we give her a grant.

### Accommodation and hosting

For women who need to stay overnight, ASN assigns one of our hosts. Hosts accommodate women and a friend, family member or partner if they choose to bring one, as well as providing meals, taking them to or from the clinic and paying local transport costs while they are with them. ASN began by offering hosting in London only, but in more recent years we have extended our host network to Birmingham, Manchester, Liverpool and Bristol.

In the 12 months to 31 December 2013 we hosted a total of 24 women for a total of 34 nights, a significant increase from the previous year (comparatively, we hosted 9 women for a total of 11 nights in the year to 30 September 2012).

## **Public Benefit**

The Trustees are required to illustrate how in practice the activities of ASN meet the public benefit requirement. In accordance with Section 4 of the Charities Act 2006, we have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

### Furthering our goals

At the end of last year, ASN set itself a number of goals. Please find below an update on our work this year towards these goals:

- Maintain our rate of growth so we can keep up with demand and support as many women as possible to access safe and legal abortions.

We've worked hard to maintain our growth this year through various fundraising activities, and as a result we ended the year having significantly increased our income from the previous year. This put us in a position to be able to help the majority of women who contact us, although we remain careful to give according to financial need, to ensure our resources go as far as possible.

- Raise at least £1,500 per month in regular income.

This goal was achieved and a new goal of £2,000 has been set.

- Diversify our funding streams, including more grants from charitable trusts and foundations.

We received one new grant this year, for £1,000. We will continue to seek new funding sources in 2014.

- Maximise our income through Gift Aid so that donations from UK tax payers go 25% further. We have continued to encourage all donors who have given funds to fill out a gift aid form on the ASN website, if they have not already done so, to increase their donations by 25%. We now receive gift aid on the vast majority of our donations, where they qualify for it.
- Hold an Annual General Meeting for ASN stakeholders.

We were proud to hold our second AGM in March 2013.

### Goals for 2014

Our goals for 2014 remain focused on ensuring that we can help as many women as possible:

- Sustain our work so that we can continue to help women.
- Raise £2,000 per month in regular income.
- Diversify our funding streams.

## **Financial review**

### Reserves policy

The policy of ASN is to hold approximately 3 months of operational costs in reserve, an amount of £1,500. All funds that are not required for operational costs are to be spent on furthering the charity's objectives in line with ASN's grant giving policy, i.e. financial assistance to women seeking an abortion in England. The trustees will not hold any funds in reserve that can be used for this purpose above the £1,500 reserve. The trustees aim to review this policy in the next financial year.

### Fundraising

ASN relies on a combination of grants, regular donations and single donations from our individual supporters and a small amount of funds generated at events.

We have one regular monthly grant of £200 which covers the majority of our running costs (largely our phone bill, web domain registration, printing and postage). In the year we received a further £1,000 grant from an anonymous trust.

Regular donations to ASN from individuals have increased to £18,048 in the last calendar year (2013), which achieved our goal of £1,500 per month in regular donations. One-off donations totalled £11,447 and we also made £4,303 from fundraising events, including a screening of the film "After Tiller" in London. This took total individual donations in the 12 months to 31 December 2013 to £33,798, over double the £15,779 we received in the year to 30 September 2012.

The increase in our funds can be credited to our significant fundraising efforts and the publicity we received in light of several high profile Irish abortion-related cases. It puts us in a strong position for the next year, and means that we are in a position to help the majority of women who come to us for assistance.

## Statement of Trustees' Responsibilities for the Financial Statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements, make judgments and accounting estimates that are reasonable and prudent;

- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

On behalf of the Board, signed 31 October 2014:



Caroline Kelly (Treasurer)

# Independent Examiner's Report to the Trustees of Abortion Support Network

For the 15 month period ended 31 December 2013.

I report on the accounts of the company for the period ended 31 December 2013 which are set out on pages 9 to 12.

## Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended); and
- state whether particular matters have come to my attention.

## Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Julie Byrne  
52 New River Crescent  
London  
N13 5RF

Signed:



Date: 31 October 2014



## Statement of financial activities for the 15 month period ended 31 December 2013

Note	Unrestricted funds	Restricted funds	Total 15 months to 31 December 2013	Total 12 months to 30 September 2012
<i>Incoming resources</i>				
from generated funds				
	38,433	-	38,433	15,779
	4,993	-	4,993	219
2	4,000	-	4,000	2,400
	-	1,621	1,621	920
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Total incoming resources	47,426	1,621	49,047	19,318
 <i>Resources expended</i>				
	664	-	664	36
3	32,969	-	32,969	16,099
3	4,646	1,621	6,267	3,997
4	3,825	-	3,825	-
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Total resources expended	42,104	1,621	43,725	20,132
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Net incoming resources	5,322	-	5,322	-814
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Fund balance brought forward 1 October 2012	1,560	-	1,560	2,374
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Fund balance carried forward 31 December 2013	6,882	-	6,882	1,560
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## Accounts for the 15 months ended 31 December 2013

### Balance Sheet as at 31 December 2013

	Balance as at 31 December 2013	Balance as at 30 September 2012
	£	£
Current assets		
Cash at bank and in hand	9,193	2,525
	9,193	2,525
Creditors: amounts falling due within one year		
Trade creditors	5 (2,311)	(965)
Accruals and deferred income	(2,311)	(965)
Net current assets	6,882	1,560
Total assets less current liabilities	6,882	1,560
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Net assets	6,882	1,560
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The accounts were approved by the Trustees on 30.4.14 and signed on their behalf by:



Sarah Fisher (Chair)



Caroline Kelly (Treasurer)

## Notes to the Financial Statements

For the 15 month period ended 31 December 2013

### 1. Accounting Policies

#### (a) Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005), applicable accounting standards and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are as follows:

#### (b) Fund accounting

Funds held by the charity are either:

- Unrestricted general funds – these are funds which may be used in accordance with the Company's objects at the discretion of the Trustees.
- Restricted funds – these are funds which may be used only 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.

#### (c) Incoming resources

All incoming resources are included in the SOFA when the charity has entitlement and certainty of receipt for them.

#### (d) Resources expended

All expenditure is accounted for on an accruals basis.

### 2 Grants

	15 month to 31 Dec 2013 £	12 months to 30 Sep 2012 £
South Manchester Private Clinic	3,000	2,400
Grant from anonymous Trust	1,000	-
	<u>4,000</u>	<u>2,400</u>

### 3 Resources expended

	15 month to 31 Dec 2013 £	12 months to 30 Sep 2012 £
Grants to clients	32,969	16,099
Operational costs	4,646	3,077
NNAF travel and leaflet campaign costs	1,621	920
Fundraising costs	664	36
Consultancy costs	3,825	-
	<u>43,725</u>	<u>20,132</u>

#### 4 Staff costs and trustee remuneration

One of our directors, Mara Clarke, was employed to undertake projects for ASN on a consultancy basis, and received contracting costs of £3,825 during the 15 month period to 31 December 2013.

#### 5 Creditors

	15 month to 31 Dec 2013 £	12 months to 30 Sep 2012 £
BPAS	485	400
South Manchester Private Clinic	87	565
Marie Stopes International	1,150	-
Genesis cinemas (event venue hire)	495	-
Three (phone bill)	94	-
	<hr/> 2,311	<hr/> 965