

ABORTION SUPPORT NETWORK
(Registered Charity No. 1171903)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

MYRUS SMITH
Chartered Accountants
Norman House
8 Burnell Road
Sutton, Surrey
SM1 4BW

ABORTION SUPPORT NETWORK
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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ABORTION SUPPORT NETWORK
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Reference and administrative details

Registered company number
07017607

Registered charity number (England and Wales)
1142120

Registered office
Union House
111 New Union Street
Coventry
West Midlands CV1 2NT

Trustees

Ms J K Davis		(resigned 8 th June 2022)
Professor S Sheldon		(resigned 8 th June 2022)
Ms V V M Elliott		(resigned 6 th July 2023)
Ms S Navaratnam-Blair		(resigned 6 th July 2023)
Ms J St Pier		(resigned 6 th July 2023)
Ms S Wootton		(resigned 6 th July 2023)
Ms C Fischer		(resigned 6 th July 2023)
Ms S N Bridge		(resigned 19 th June 2023)
Ms E Campbell		(elected 6 th July 2023)
Dr R Fletcher	(Chair)	(elected 6 th July 2023)
Ms J O'Sullivan		(elected 6 th July 2023)
Ms K Przybyl		(elected 6 th July 2023)
Ms H Tipple		(elected 6 th July 2023)

Company secretary
Katarzyna Przybyl

Chief executive
Mara Clarke (left November 2022)

Independent examiner

Stephen Jones
Myrus Smith, Chartered Accountants
Norman House
8 Burnell Road
Sutton
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SM1 4BW

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OBJECTIVES AND ACTIVITIES

"Thank you once again for your help, it is terrible that the state does not offer me help in saving my health and life, so your help as an abortion team is irreplaceable. You are saving women, you have saved me."

Vision, mission and values

ASN's vision, mission, charitable purpose and values are set out below:

Vision

A world where women and pregnant people have the information and means to access safe, legal abortions, wherever they live.

Mission

To provide information, financial assistance and accommodation to those who may be forced to travel to access a safe, legal abortion.

Charitable purpose (as set out in our governing document)

To provide practical information and support to relieve the difficulties, distress and financial hardship experienced by women who may be forced to travel to access a safe, legal abortion.

Values – external

We believe that all those who need them have the right to safe, legal abortions. We believe in providing practical support to enable people to access this right. We are compassionate and respectful of abortion-seekers and their decisions.

Public Benefit Statement

The Trustees confirm that in exercising their powers and duties they have complied with their duty in section 4 of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission.

About ASN

Abortion Support Network is a charity that provides information, financial assistance and other practical support to those forced to travel for abortions from the Republic of Ireland, Northern Ireland, Poland, Malta, Gibraltar and the Isle of Man and occasionally elsewhere in Europe.

ASN was founded because we believe "I cannot afford an abortion" should never be the only reason someone continues with a pregnancy.

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How ASN works

ASN connects the people who are without resources, who need our help, with those who can provide that help, whether it be individual donors or institutional grant-giving foundations. The generous support of our funders and donors, whether that is via one-off contributions or regular donations means we are able to provide the help they need to access abortions, and thanks to that support we have been able to help even more people over the past year than ever before. We:

- signpost to other services or providers such as pills by post
- provide clear, accurate, factual non-judgmental information
- help arrange travel and abortion care appointments
- help clients overcome other barriers such as VISA issues
- sometimes work miracles to make sure clients get the help they need.

We have a team of 18 helpline volunteers, plus translation and accommodation volunteers, all managed by a full-time paid Service Manager. We also have a full-time Fundraising and Communications Manager who manages a team of fundraising, communications and donor-care volunteers. They are all supported by our Volunteer and Admin Assistant.

How Abortion Without Borders works

Abortion Without Borders (AWB) is a coalition of individual activists and not-for profit organisations working to provide information, support and funding to people in Poland who need abortions either in Poland with abortion pills or by helping them to travel abroad to go to a clinic or hospital.

Callers in Poland contact a local organisation, Kobiety w Sieci (KwS), which has been providing people in Poland with sexual health information, including unbiased factual information about abortion since 2006. KwS runs a helpline on behalf of ANS and ASN provides funding for the KwS helpline staff. KwS is usually the first port of call for Polish clients. ASN funds the majority of second trimester abortions for AWB clients. Any callers will be referred to ASN if they need our help, or to one of the other AWB partner organisations.

People in Poland contact the AWB helpline. It is staffed by Polish speakers and open 8am – 8pm, 365 days per year.

In the early stages of pregnancy, abortion at home via medical abortion pills is a safe, effective option for many people. The majority of people contacting AWB who have an abortion self-manage their abortions with pills.

Anyone who cannot have a safe abortion using pills (for example due to the stage of pregnancy, health issues, or in those cases where the pills do not work) is signposted to an AWB member organisation outside Poland.

ASN or a partner organisation helps the client to arrange travel to Germany (up to 14 weeks), to the Netherlands (up to 22 weeks), to Britain (up to 24 weeks) or elsewhere in Europe depending on their needs, current travel restrictions, language barriers or other issues.

If needed, and after a financial assessment is carried out, ASN or a partner organisation will arrange and pay for the abortion procedure, travel, accommodation and assist with other barriers which clients may experience.

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Access to abortion in Poland is severely restricted, however the following activities are legal:

- Giving information about abortion is legal
- Travelling abroad for an abortion is legal
- Calling the helpline or receiving funding from AWB organisations is legal
- Ordering early medical abortion pills online is not against the law
- Taking early medical abortion pills is not against the law
- Prior to 22 weeks gestation, self-managed abortion is not criminalised

Why ASN's work is needed

The overturning of Roe v Wade in the US has placed a sharp focus on the importance of ASN's work in Europe. Abortion is basic healthcare but the ability to access it is increasingly under pressure. While some European states are liberalising abortion laws, others are tightening restrictions. Eight states in Europe allow abortions on demand at some point past twelve weeks, only five past 15 weeks, and in practice it can still be very difficult to obtain a first trimester abortion. ASN is part of a long tradition of ordinary people stepping in where governments fail to provide safe abortion care. Our clients include those who have experienced domestic abuse or rape; those who do not have passports or who need a visa to travel; those who discover their pregnancy or who find out about a foetal anomaly at too late a stage for an early termination; people on low incomes or in desperate circumstances and those who simply cannot navigate how they go about having an abortion in another country and just need some advice and information.

But we do not ask why. The only thing that matters is whether they need our help.

For the last few years, ASN has been watching the situation change both at home and across Europe. Campaigners in the Republic of Ireland won the campaign to repeal the 8th, and Northern Ireland fought for provision. Our partners in Poland are fighting increased restriction of abortion that has resulted in an almost complete ban. As the rules on entry requirements to the UK change post Brexit, we have been supporting more clients to go to the Netherlands rather than Britain. We've watched carefully as the UK appointed anti-choice ministers, prosecuted women for accessing abortion (it's still in our criminal code!), noting that 10 times the amount of money is coming into Europe to fund anti-abortion movements as ten years ago. Here's the bottom line: the fight for abortion access and reproductive justice is heating up, and our futures in Europe are bound. For the last three years we have expanded to support our client base in Poland, Romania, and Hungary as well as Malta, Gibraltar, Ireland and the Isle of Man. But the time has come where we cannot continue to do this in a piecemeal way. We need to properly build a pan-European strategy.

ACHIEVEMENTS AND PERFORMANCE IN 2022

In recent years we have seen the profile of ASN's clients change from majority first trimester to now majority second trimester or later. In 2022, 8 in 10 of the abortions we fund are now 2nd trimester plus. These are people who have to travel for an abortion because their own countries do not provide access to the safe abortion care that they need, when they need it. A couple of years ago 80% of our cases were first trimester abortions. This is significant because second trimester abortions are more complicated and more expensive than abortions in the first trimester. This means ASN's costs per client are going up.

2022 was ASN's busiest year so far. Demand for ASN's services is increasing and we are funding more people than ever. Total inquiries increased from 852 to 908. We funded 307 clients, which is 20% more clients than the year before and our total spend increased at a similar rate (19%) from £197k to £235k.

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Whilst spending on Polish clients still accounts for the biggest proportion of our client expenditure, clients from the Republic of Ireland accounted for a larger proportion of spend in 2022 than in 2021, indicating that, despite changes to abortion law in the Republic, the need for ASN's services remains stronger than ever in Ireland. Inquiries from Irish clients have increased by 30% since the previous year and spend on abortions for Irish clients almost doubled in 2022.

6 in 10 of ASN's funded clients come from Poland and over half those we funded were referred to us via our partnership with Abortion Without Borders (AWB). AWB's impact is considerably greater as they are reaching many more Polish clients, most of whom are first trimester cases which can be helped with abortion pills. In the second year since Poland's constitutional tribunal ruling (22 October 2021–17 October 2022), AWB partners helped more than 44,000 people in Poland with information and access to an abortion, and 1,200 of these were second trimester cases. Since AWB launched in December 2019, the organisations in the network have helped more than 100,000 people access an abortion, and the vast majority of these were with abortion pills.

Abortion costs for some of our clients are increasing, particularly in the UK. We now spend an average of £936 per Irish client compared with £750 in the previous year. The costs of Polish clients have remained virtually static however, with average per head spend in 2022 £633 and in 2021 it was £634. Our smallest grant was £54 and our largest grant was £4,701.

We funded 145 nights in hotels, an increase of 48% on last year (98 nights funded in 2021).

Who we help

We do not routinely collect data from our clients on their reasons for wanting an abortion, or what their particular circumstances are. But some clients volunteer that information to us. Of those who told us:

What happened in 2022?

Trial of Justyna Wydrzyńska

In 2022 charges were brought against Justyna Wydrzyńska, a Polish abortion activist and co-founder of Abortion Without Borders, for helping a woman access safe abortion pills in Poland. While taking abortion pills is not against the law in Poland, helping someone is criminalised. This was the first case in Europe of an activist being charged with aiding an abortion by providing pills.

The trial continued throughout 2022 with support from Amnesty International, members of European Parliament, FIGO and more than 12,000 letters of support from the public. We stand in support of Justyna and in solidarity with all activists in Europe who are facing intimidation and repression.

Ukrainian clients

Since the invasion of Ukraine in February 2022, ASN has been working with AWB partners to provide responsive support to those affected and displaced by the conflict. In 2022, the AWB helpline provided support to 764 Ukrainian people, with the majority of people able to access safe abortion pills by post. ASN provided financial assistance to 11 Ukrainian clients who needed to travel for a second trimester procedure overseas, with an average grant of £1,368 per person. The costs of arranging these was more expensive than our average client grant as these clients were generally very challenging circumstances. Many of them had no resources or support at all, and as such we provided more financial assistance for things like travel documentation and travel/accommodation than may be necessary for many other clients.

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Bidding farewell to Mara Clarke

ASN's Director Mara Clarke left the organisation in November 2022. Since founding the organisation in 2009 she has made an immeasurable contribution to ASN and will be missed by many people in the organisation.

FUNDRAISING

We would like to say a huge thank you to everyone who donated to ASN in 2022, including the more than 1,500 people who made monthly donations. Some of our fundraising highlights are below.

Hamilton

Lin-Manuel Miranda and hit musical Hamilton launched a fundraising campaign - #Ham4Choice - supporting abortion access in the USA and Europe, and we were thrilled to be chosen as one of the partners alongside AWB partner Ciocia Basia.

Distance challenge

12 pro-choice teams took part in our 'go the distance' campaign, taking on the challenge of walking, running and cycling miles and miles to raise vital funds for our work. Many also took part in a one-off 5k run on International Safe Abortion Day, and together we raised more than £3,500!

The Big Give

In December 2022 we were delighted to take part in the Big Give Christmas Challenge, and raised £27,661 towards our work with Abortion Without Borders. This funding is used to pay for AWB clients referred to ASN who need to travel for an abortion.

Fundraising to support ASN's AWB work

AWB has both an English-language and a Polish-language website. Funds raised via those websites are paid directly to ASN and are used to fund abortions, travel or accommodation costs for clients referred to ASN from our AWB partners. The funds raised via these websites do not fully cover the total costs of AWB clients that ASN supports. Additional fundraising, such as The Big Give campaign referred to above is necessary. ASN also uses its own funds to pay for AWB clients because funding people who need abortions is our core work. AWB enables us to reach more Polish clients than we would otherwise be able to, growing our impact.

Grants

We would like to thank the following institutions and organisations for supporting our work with grant funding in 2022:

- IPPF
- Network for Social Change
- Dischma Charitable Trust
- John Young Charitable Settlement
- Eric and Jean Beecham Charitable Trust
- Belgium Institute for the Equality of Women and Men

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FUTURE PLANS

In 2023 ASN will continue to meet the needs of clients from Poland, the Ukraine, the Republic of Ireland, Malta and other clients from across Europe who need our help. We will also scope out ways to extend and grow our impact as our assessment is that there is significant unmet need in countries in Europe.

We will maintain a primarily volunteer-led model of service delivery, which is managed by and works alongside a small core staff team. We will seek to strengthen the core of the organisation to underpin any service growth by investing in a new database and improving our website. The board plans to gradually spend some of the charity's reserves in order to grow our impact over time.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, our Memorandum and Articles of Association. It is also a limited company, limited by guarantee as defined by the Companies Act 2006.

Governance and Management

ASN is governed by our Board of Trustees who oversee our work, provide strategic leadership and ensure good governance. The operational running of the charity is led by our Chief Executive and small staff team who in turn support a larger team of volunteers. The board is accountable to our members. Those who volunteer or work for ASN have the option of becoming members of the charity.

Remuneration of all staff (including key management personnel) is set and established in conjunction with a benchmarking exercise comparing pay scales across the sector.

All new trustees are invited to attend induction training to gain knowledge of the charity's work and the role of trustees. All trustees are encouraged to attend ASN training courses and participate in working groups and events in order to familiarise themselves with the core values of the organisation.

FINANCIAL REVIEW

ASN has had a successful fundraising year with total income secured at £663.7k, exceeding budgeted income by £158.7k. Grant income and individual donor income have performed particularly well. But we have also spent more on client costs, because we have seen increased demand for the service and also because in some cases, costs per client have gone up. Country costs were budgeted to be £292k but have in fact been £333k. In particular, spend on Irish clients has been almost double what was budgeted for the year. While spend on Polish clients is still our largest client country spend, it was actually down on what was budgeted. We have spent more on Ukrainian clients plus those travelling from a variety of countries across Europe. However, we have made savings elsewhere. In particular, because of the delay in recruiting a Service Manager and other staff changes we have seen during the year, we have spent less on staff costs than budgeted.

Fundraising costs were higher than budgeted for the year, but our total spend on fundraising is still relatively low at £25k equivalent to 5% of total expenditure.

Total expenditure for the year was £528k, £38k more than budgeted spend of £490k. However, we have still made a healthy surplus during the year of just over £105.6k, considerably more than was budgeted for at the beginning of the year. This puts ASN in a strong position for growth in the coming year and beyond.

Reserves

ASN has a healthy reserves balance at the end of the financial year, with reserves increasing from £409k to £515k, an increase of 26% over the reporting period. The board's policy is to hold at least three months of operating costs as general reserves and for the remainder to be held as an opportunity reserve to fund investment in the service model to support growth. We anticipate that at least some of the reserves balance will be invested in a new CRM system and an improved website over the next year, as well as recruiting additional staff capacity to deliver the service.

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Statement of Trustees' Responsibilities

The Trustees (who are also directors of Abortion Support Network for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that 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 charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the micro-entity provisions.

Approved by the Board of Trustees and signed on its behalf by:



Katarzyna Przybyl

Trustee

8 September 2023

Independent Examiner's Report to the Trustees of:

ABORTION SUPPORT NETWORK

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 10 to 18.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 charity 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.

Stephen Jones FCA
% Myrus Smith, Chartered Accountants
Norman House
8 Burnell Road
Sutton, Surrey
SM1 4BW

8 September 2023

ABORTION SUPPORT NETWORK

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and legacies	2	569,069	-	569,069	434,417
Charitable activities	3	27,200	66,636	93,836	21,501
Investments	4	773	-	773	22
		<u>597,042</u>	<u>66,636</u>	<u>663,678</u>	<u>455,940</u>
Expenditure on:					
Raising funds	5	25,329	-	25,329	17,257
Charitable activities	5	466,029	66,636	532,665	350,650
		<u>491,358</u>	<u>66,636</u>	<u>557,994</u>	<u>367,907</u>
Net income before transfers		105,684	-	105,684	88,033
Transfers between funds		-	-	-	-
Net movement in funds		105,684	-	105,684	88,033
Reconciliation of funds					
Total funds brought forward		408,931	-	408,931	320,898
Total funds carried forward	10,11	<u>£514,615</u>	<u>£Nil</u>	<u>£514,615</u>	<u>£408,931</u>

The notes form part of these Financial Statements

ABORTION SUPPORT NETWORK

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible fixed assets	6	-	132
Current assets			
Debtors	7	33,710	11,963
Cash at Bank		599,281	425,573
		<u>632,991</u>	<u>437,536</u>
Creditors			
Amounts falling due within one year	8	(118,376)	(28,737)
Net current assets		<u>514,615</u>	<u>408,799</u>
Net assets		<u>£514,615</u>	<u>£408,931</u>
Funds			
Unrestricted funds	10	514,615	408,931
Restricted Funds	11	-	-
		<u>£514,615</u>	<u>£408,931</u>

Approved on behalf of the Council on 8 September 2023 and signed on its behalf by



.....
Ms K Przybyl
Trustee

The notes form part of these Financial Statements

ABORTION SUPPORT NETWORK

CASH FLOW STATEMENT AS AT 31 DECEMBER 2022

	2022 £	2021 £
Cash flows from operating activities		
Net movement in funds per statement of financial activities	105,684	88,033
Adjustments for:		
Depreciation charges	132	132
(Increase)/decrease in debtors	(21,747)	(3,263)
Increase/(decrease) in creditors	89,639	15,725
<i>Net cash provided by/(used in) operating activities</i>	<u>173,708</u>	<u>100,627</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	-	-
<i>Net cash provided by/(used in) investing activities</i>	<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the year	173,708	100,627
Cash and cash equivalents brought forward	425,573	324,946
Cash and cash equivalents carried forward	<u>£599,281</u>	<u>£425,573</u>
Analysis of cash and cash equivalents	2022	2021
Cash at bank and in hand	<u>£599,281</u>	<u>£425,573</u>

ABORTION SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis and under the historical cost convention. The significant accounting policies applied in the preparation of these financial statements are set out below.

b) Income recognition

Items of income are recognised in the financial statements when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donated goods are included in the accounts at an estimated value to the charity when it is practicable to do so.

c) Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount can be measured reliably.

Expenditure includes those costs which relate directly to each activity and also indirect costs, including governance costs that are necessary to support those activities.

d) Fund accounting

Unrestricted general funds are those funds which are freely available for use in furtherance of the objects of the charity and which have not been designated for a particular purpose.

Designated funds are unrestricted funds set aside by the trustees for particular purposes.

Restricted funds are funds which can only be used in accordance with the wishes of the donor or which have been raised for a particular purpose.

e) Fixed assets and depreciation

Tangible assets costing more than £500 are capitalised.

Depreciation is provided so as to write off the cost of each asset over its estimated useful life at the following rates:

Office Equipment	33% straight line basis
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 /contd...

1. ACCOUNTING POLICIES /contd...

f) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairments are recognised in expenditure.

g) Leases

Operating lease rentals are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

h) Pension costs

The charity operates a defined contribution pension scheme. Contributions payable under the scheme are charged the Statement of Financial Activities in the year to which they relate.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations	530,659	-	530,659	401,465
Gift Aid	38,410	-	38,410	32,952
	<u>£569,069</u>	<u>£Nil</u>	<u>£569,069</u>	<u>£434,417</u>

All of the £434,417 recognised in 2021 related to unrestricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Grants and contracts	20,000	66,636	86,636	-
Grants to support clients	-	-	-	6,947
Sponsorship	7,200	-	7,200	9,000
Support costs	-	-	-	5,554
	<u>£27,200</u>	<u>£66,636</u>	<u>£93,836</u>	<u>£21,501</u>

All of the £21,501 recognised in 2021 related to unrestricted funds.

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
Bank interest	<u>£773</u>	<u>£Nil</u>	<u>£773</u>	<u>£22</u>

All of the £22 recognised in 2021 related to unrestricted funds.

ABORTION SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 /contd...

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Fundraising Costs £	Activities Undertaken Directly £	Support Costs £	Total 2022 £	Total 2021 £
Analysis of expenditure on:					
Grants to support clients	-	237,625	-	237,625	177,089
Partnership grants	-	95,463	-	95,463	17,000
Rent	-	-	-	-	48
Insurance	-	-	2,132	2,132	1,688
Wages	-	-	129,275	129,275	105,799
Social security costs	-	-	6,151	6,151	6,741
Pensions	-	-	10,039	10,039	10,447
Freelance staff	-	-	13,526	13,526	3,340
Telephone	-	-	4,610	4,610	5,274
Post and stationery	-	-	-	-	1,805
Advertising and web design	1,355	-	-	1,355	1,557
Travel and subsistence	-	-	8,574	8,574	2,029
Website and computer consumables	-	-	878	878	329
Sundry expenses	-	-	808	808	1,572
Accountancy	-	-	6,453	6,453	5,326
Subscriptions	-	-	197	197	761
Staff training	-	-	4,189	4,189	3,859
Recruitment	-	-	755	755	1,527
Conferences	-	-	-	-	520
Professional fees	-	-	8,715	8,715	968
Bank charges	-	-	479	479	3,430
Events and platforms	23,974	-	-	23,974	15,568
Depreciation	-	-	132	132	132
Governance costs					
Independent Examination fees	-	-	2,664	2,664	1,098
	<u>£25,329</u>	<u>£333,088</u>	<u>£199,577</u>	<u>£557,994</u>	<u>£367,907</u>

Of the £557,994 expenditure recognised this year (2021 : £367,907), £491,358 (2021 : £367,907) was charged to unrestricted funds and £66,636 (2021 : £Nil) was charged to restricted funds.

ABORTION SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 /contd...

6. TANGIBLE FIXED ASSETS

	Office Equipment Total £
Cost	
Brought forward at 1 January 2022	693
Additions	-
Disposals	-
	<hr/>
Carried forward at 31 December 2022	693
	<hr/>
Depreciation	
Brought forward at 1 January 2022	561
Charge for year	132
Depreciation on disposals	-
	<hr/>
Carried forward at 31 December 2022	693
	<hr/>
Net Book Value	
At 31 December 2022	£Nil
	<hr/> <hr/>
At 31 December 2021	£132
	<hr/> <hr/>

7. DEBTORS

	2022 £	2021 £
Amounts falling due within one year		
Trade debtors	7,200	9,000
Other debtors	26,510	2,963
	<hr/>	<hr/>
	£33,710	£11,963
	<hr/> <hr/>	<hr/> <hr/>

8. CREDITORS

	2022 £	2021 £
Amounts falling due within one year		
Trade creditors	73,176	20,425
Social security and other taxes	3,440	2,745
Other creditors	41,760	5,567
	<hr/>	<hr/>
	£118,376	£28,737
	<hr/> <hr/>	<hr/> <hr/>

ABORTION SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 /contd...

9. STAFF COSTS	2022 £	2021 £
Wages and salaries	129,275	105,799
Social security costs	6,151	6,741
Other pension costs	10,039	10,447
	<u>£145,465</u>	<u>£122,987</u>

1 employee received total employee benefits (excluding employer pension costs) of more than £60,000 in 2022 (2021 : 0).

The total employee benefits received by key management personnel were £94,117 (2021 : £52,87). Under FRS 102, employee benefits includes gross salary, benefits in kind, employers' national insurance and employers pension contributions.

The average weekly number of employees during the year, calculated on the basis of full time equivalents was 3 (2021 : 3).

TRUSTEES' REMUNERATION AND BENEFITS

No trustees' remuneration or other benefits were provided for the year ended 31 December 2022 (2021 : Nil).

Trustees' expenses

No trustees' expenses were reimbursed in the year ended 31st December 2021 and 2022.

10. MOVEMENT IN UNRESTRICTED FUNDS

	Balance 1 January 2022	Income	Expenditure	Transfers	Balance 31 December 2022
2022					
General Fund	£408,931	£597,042	£(491,358)	£Nil	£514,615

Comparative information for the movement in unrestricted funds in the previous year is as follows:

	Balance 1 January 2021	Income	Expenditure	Transfers	Balance 31 December 2021
2021					
General Fund	£320,898	£455,940	£(367,907)	£Nil	£408,931

11. MOVEMENT IN RESTRICTED FUNDS

	Balance 1 January 2022	Income	Expenditure	Transfers	Balance 31 December 2022
2022					
Restricted Fund					
Rental of premises	£Nil	£66,636	£(66,636)	£Nil	£Nil

ABORTION SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 /contd...

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
2022			
Tangible fixed assets	-	-	-
Current assets	632,991	-	632,991
Current liabilities	(118,376)	-	(118,376)
	<u>£514,615</u>	<u>£Nil</u>	<u>£514,615</u>
As at 31 December 2022	<u>£514,615</u>	<u>£Nil</u>	<u>£514,615</u>

Comparative information for the analysis of net assets between funds in the previous year is as follows:

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
2021			
Tangible fixed assets	132	-	132
Current assets	437,536	-	437,536
Current liabilities	(28,737)	-	(28,737)
	<u>£408,931</u>	<u>£Nil</u>	<u>£408,931</u>
As at 31 December 2021	<u>£408,931</u>	<u>£Nil</u>	<u>£408,931</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021 and 2022.

ABORTION SUPPORT NETWORK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

INCOME AND ENDOWMENTS	2022 £	2021 £
Donations and legacies		
Donations	530,659	401,465
Gift Aid	38,410	32,952
	<hr/> 569,069	<hr/> 434,417
 Grants and contracts	 86,636	 -
Sponsorship		
Sponsorships	7,200	9,000
Support Costs		
Kickstart contribution	-	5,554
Charitable activities		
Grants	-	6,947
Bank interest received		
Bank interest received	773	22
	<hr/>	<hr/>
Total incoming resources	663,678	455,940
 EXPENDITURE		
Raising donations and legacies		
Advertising	1,355	1,557
Fundraising costs	23,974	15,568
	<hr/> 25,329	<hr/> 17,125
 Charitable activities		
Grants to support clients	333,088	194,089
	<hr/>	<hr/>
Support costs		
Finance		
Bank charges	479	3,430
	<hr/>	<hr/>
Human resources		
Wages	148,952	115,880
Pensions	10,039	10,447
	<hr/> 158,991	<hr/> 126,327

This page does not form part of the statutory financial statements

ABORTION SUPPORT NETWORK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

Operational activities

Insurance	2,132	1,688
Telephone	4,610	5,274
Postage and stationery	-	1,805
Sundries	808	1,572
Subscriptions	197	761
Rent	-	48
Website and computer consumables	878	329
Staff training	4,189	3,859
Travel and subsistence	8,574	2,029
Recruitment	755	1,527
Conferences	-	520
Depreciation of tangible fixed assets	132	132
	<hr/> 22,275	<hr/> 19,544

Governance costs

Accountancy and legal fees	2,664	1,098
Legal fees	8,715	968
Bookkeeping	6,453	5,326
	<hr/> 17,832	<hr/> 7,392

Total resources expended	<hr/> 557,994	<hr/> 367,907
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Net Income	<hr/> <hr/> £105,684	<hr/> <hr/> £88,033
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