

Company no. 07017607
Charity no. 1142120

Abortion Support Network
Report and Unaudited Financial
Statements
31 December 2023

Abortion Support Network

Reference and administrative details

For the year ended 31 December 2023

Company number	07017607																																		
Charity number	1142120																																		
Registered office and operational address	Union House 111 New Union Street Coventry CV1 2NT																																		
Trustees	<p>Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Emma Campbell</td><td>(appointed 6 July 2023)</td></tr><tr><td>Bethan Cansfield</td><td>(appointed 1 May 2024)</td></tr><tr><td>Lisa Flanagan</td><td>(appointed 1 May 2024)</td></tr><tr><td>Dr Ruth Fletcher</td><td>(appointed 6 July 2023)</td></tr><tr><td>Alex Irving</td><td>(appointed 1 May 2024)</td></tr><tr><td>Emma McCarthy</td><td>(appointed 1 May 2024)</td></tr><tr><td>Ella Nwaokolo</td><td>(appointed 1 May 2024)</td></tr><tr><td>Janet O'Sullivan</td><td>(appointed 6 July 2023)</td></tr><tr><td>Clarisa Regede</td><td>(appointed 1 May 2024)</td></tr><tr><td>Hannah Tipple</td><td>(appointed 6 July 2023)</td></tr><tr><td>Sophie Bridge</td><td>(resigned 19 June 2023)</td></tr><tr><td>Victoria McGregor Elliott</td><td>(resigned 6 July 2023)</td></tr><tr><td>Charlotte Rothschild Fischer</td><td>(resigned 6 July 2023)</td></tr><tr><td>Sangeetha Navaratnam-Blair</td><td>(resigned 6 July 2023)</td></tr><tr><td>Katarzyna Przybyl</td><td>(appointed 6 July 2023, resigned 31 May 2024)</td></tr><tr><td>Jane St. Pier</td><td>(resigned 6 July 2023)</td></tr><tr><td>Sarah Donaldson Wootton</td><td>(resigned 6 July 2023)</td></tr></table>	Emma Campbell	(appointed 6 July 2023)	Bethan Cansfield	(appointed 1 May 2024)	Lisa Flanagan	(appointed 1 May 2024)	Dr Ruth Fletcher	(appointed 6 July 2023)	Alex Irving	(appointed 1 May 2024)	Emma McCarthy	(appointed 1 May 2024)	Ella Nwaokolo	(appointed 1 May 2024)	Janet O'Sullivan	(appointed 6 July 2023)	Clarisa Regede	(appointed 1 May 2024)	Hannah Tipple	(appointed 6 July 2023)	Sophie Bridge	(resigned 19 June 2023)	Victoria McGregor Elliott	(resigned 6 July 2023)	Charlotte Rothschild Fischer	(resigned 6 July 2023)	Sangeetha Navaratnam-Blair	(resigned 6 July 2023)	Katarzyna Przybyl	(appointed 6 July 2023, resigned 31 May 2024)	Jane St. Pier	(resigned 6 July 2023)	Sarah Donaldson Wootton	(resigned 6 July 2023)
Emma Campbell	(appointed 6 July 2023)																																		
Bethan Cansfield	(appointed 1 May 2024)																																		
Lisa Flanagan	(appointed 1 May 2024)																																		
Dr Ruth Fletcher	(appointed 6 July 2023)																																		
Alex Irving	(appointed 1 May 2024)																																		
Emma McCarthy	(appointed 1 May 2024)																																		
Ella Nwaokolo	(appointed 1 May 2024)																																		
Janet O'Sullivan	(appointed 6 July 2023)																																		
Clarisa Regede	(appointed 1 May 2024)																																		
Hannah Tipple	(appointed 6 July 2023)																																		
Sophie Bridge	(resigned 19 June 2023)																																		
Victoria McGregor Elliott	(resigned 6 July 2023)																																		
Charlotte Rothschild Fischer	(resigned 6 July 2023)																																		
Sangeetha Navaratnam-Blair	(resigned 6 July 2023)																																		
Katarzyna Przybyl	(appointed 6 July 2023, resigned 31 May 2024)																																		
Jane St. Pier	(resigned 6 July 2023)																																		
Sarah Donaldson Wootton	(resigned 6 July 2023)																																		
Company secretary	<table><tr><td>Victoria McGregor Elliott</td><td>(resigned 6 July 2023)</td></tr><tr><td>Katarzyna Przybyl</td><td>(appointed 8 September 2023 and resigned 31 May 2024)</td></tr></table>	Victoria McGregor Elliott	(resigned 6 July 2023)	Katarzyna Przybyl	(appointed 8 September 2023 and resigned 31 May 2024)																														
Victoria McGregor Elliott	(resigned 6 July 2023)																																		
Katarzyna Przybyl	(appointed 8 September 2023 and resigned 31 May 2024)																																		
Chief executive officer	<table><tr><td>Sam Smethers</td><td>(resigned June 2023)</td></tr></table>	Sam Smethers	(resigned June 2023)																																
Sam Smethers	(resigned June 2023)																																		
Bankers	HSBC UK PO Box 68 130 New Street Birmingham West Midlands B2 4JU																																		
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																																		

Abortion Support Network

Report of the trustees

For the year ended 31 December 2023

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

“First of all, let me express my profound gratitude! ... You do so much for women in such situations, and you do it so naturally and effortlessly, as if it were the simplest thing in the world. I want you to know that here in Hungary, apart from my general practitioner, I haven't encountered this high level of empathy from anyone else!”

Client in Hungary, December 2023

OBJECTIVES AND ACTIVITIES

Vision Mission Values

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.

Values

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

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.

A client we supported in 2023:

When Maria* and her partner Conor* from Ireland reached out to Abortion Support Network, they were facing a difficult decision. They were waiting for test results related to their pregnancy but knew that if it was likely bad news and that they would have to travel to England for an abortion due to a foetal anomaly. They were over 12 weeks gestation, so would not qualify for access to an abortion in early pregnancy. Cases of foetal anomaly above 12 weeks are extremely difficult to prove in Ireland due to doctors having to confirm that the anomaly would be fatal. Maria* and Conor* did not know how they could afford to travel for an abortion above 12 weeks.

The ASN team explained how it would work if they did need to travel, and a week later, they confirmed the news they had been dreading: a foetal anomaly that didn't meet Ireland's strict criteria for termination. It was a devastating choice to terminate a wanted pregnancy, made all the more difficult by the prospect of needing to travel to receive a service they required.

Abortion Support Network

Report of the trustees

For the year ended 31 December 2023

Maria* and Conor* were already struggling financially. They had borrowed money from friends and family to cover travel, but they didn't know where they would find the remaining €700 to pay for the abortion service. And time was of the essence – if the appointment had to be moved back by even a week, the price would jump to more than €1,500.

The ASN team provided support to Maria over the phone, and we were able to cover the entire cost of the abortion, easing their financial burden during this already extremely difficult time and ensuring they received care in good time.

*Names have been changed.

About ASN

ASN is a charity that provides information, financial assistance, and other practical support to those forced to travel for abortions. We work with people all over Europe and in 2023 we supported people from the Republic of Ireland, Poland, Malta, Gibraltar, France, Hungary, Spain and over 30 other countries.

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

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 can 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:

- provide clear, accurate, factual non-judgmental information;
- help arrange abortion appointments as well as travel and accommodation;
- provide translations of documents that are needed by clients or clinics;
- signpost to other services or providers such as pills by post;
- help clients overcome other barriers such as visa issues; and
- use creative problem-solving and work quickly to make sure clients get the help they need.

We have a team of 28 helpline volunteers, plus 5 translation and 6 accommodation volunteers, all managed by a full-time paid Service Manager, supported by two part-time paid Senior Helpline Coordinators.

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 an initiative comprised of groups working to provide information, support and funding to people in Poland who need abortions, either in Poland with abortion pills or abroad in clinics or hospitals.

Abortion Support Network

Report of the trustees

For the year ended 31 December 2023

Callers in Poland contact a local organisation, Kobiety w Sieci, which has been providing people in Poland with sexual health information, including unbiased, factual information about abortion since 2006. Kobiety w Sieci staffs the AWB helpline. Currently, ASN currently funds many of the second trimester abortions for AWB. Any caller who wishes to obtain an abortion will be referred to ASN or another partner organisation.

- People in Poland contact the AWB helpline. It is staffed with Polish speakers, and open 12 hours per day, 365 days a year.
- In the first 12 weeks 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, or health issues, or in those cases where those pills do not work) is signposted to an AWB member organisation outside of Poland.
- ASN or a partner organisation helps the client arrange travel to Germany (up to 14 weeks), the Netherlands (22 weeks), Britain (24 weeks) or elsewhere in Europe, depending on their needs, current travel restrictions, language barriers and other issues.
- If needed, ASN or a partner organisation will arrange and pay for the abortion procedure, travel, accommodation, and assist with other barriers which may be standing in the way.

While abortion in Poland is criminalised under almost all circumstances, the activities undertaken by AWB are legal.

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

Why ASN's work is needed

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. 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 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.

Abortion Support Network

Report of the trustees

For the year ended 31 December 2023

WHAT HAPPENED in 2023

Trial of Justyna Wydrzyńska

The need for abortion support services in Poland intensified in the same moment as Polish abortion supporters came under attack with the trial and conviction of Justyna Wydrzyńska. Justyna is a member of Abortion Dream Team and Kobiety w Sieci, both founding members of Abortion Without Borders. On 14 March 2023, Justyna was convicted of helping a woman access an abortion in Poland, after she gave safe abortion pills to a woman (known as Ania). She was sentenced to 10 months of community service, and said she would appeal the conviction.

It is not against the law in Poland to self-manage your own abortion with pills, but it is criminalised to help with abortion. Everyone at ASN and AWB believes Justyna has already carried out a vital service to her community in helping a woman get the abortion she needed. Ania* was in an abusive relationship at the time and had been prevented from travelling to a clinic overseas once already by her partner. That same partner then reported both Ania and Justyna to the police when he discovered the abortion pills.

Later in 2023, a Polish woman was harassed by police after telling her psychologist that she had taken abortion pills – who then reported her. It is not a crime to take abortion pills in Poland, but Joanna was detained and strip-searched by police at the hospital, which they claimed was to find out if anyone had helped her access the abortion pills.

We were also saddened to learn of the death of a woman in Poland – Dorota – who was denied a life-saving abortion in a Polish hospital. Dorota died after complications with her pregnancy led to sepsis and multiple organ failure, while doctors claimed she could make a full recovery to her family. Polish doctors can legally provide abortion care to save a patient's life but there have been several cases where this hasn't happened leading to deaths of women in Polish hospital care.

February 2023 marked the one-year anniversary of the war in Ukraine, and Abortion Without Borders shared that it had helped 1,814 people from Ukraine in that time. While the vast majority were able to access safe abortion pills via Women Help Women, 30 Ukrainian people were supported to travel to a clinic or hospital overseas and the network provided more than £50,000 in financial support.

In August 2023, Abortion Without Borders welcomed three new groups to the network: Ciocia Wienia, Ciocia Czesia, and Supporting Abortions for Everyone (SAFE).

Investing in ASN

In 2023, ASN implemented a plan to better invest in its helpline in order to ensure its sustainability and future growth. A Service Manager was appointed in April 2023 and a part-time Senior Helpline Coordinator recruited soon after. By the end of the year a second paid Senior Coordinator role was advertised.

ASN also grew its volunteer team, recruiting 16 new volunteers across the helpline and accommodation teams. By the end of the year, 39 people based in nine different European countries were engaged, enabling us to respond to the increased need for our service, as well as enabling us to have a volunteer team more representative of our clients.

ASN also started working with a consultancy partner to identify a database that would meet the needs of the helpline and cut down the amount of administrative work required from the team.

Abortion Support Network

Report of the trustees

For the year ended 31 December 2023

Changes to the board of Trustees

The departure of ASN's founder and long-time director at the end of 2022 brought ASN into a period of transition. At the start of 2023 there were extensive discussions between trustees, volunteers and partners about what the future of the organisation should look like.

There were differing opinions about the way ahead, and a new set of trustees came forward who felt able to lead the organisation in a way that was aligned with the views held by many of ASN's members at that time. The five new trustees were voted into post by ASN's membership at an Emergency Meeting on 6th July 2023. ASN's interim CEO also stepped down at this point and the ongoing recruitment process for a permanent CEO was paused while the new trustee board took time to consider what model of leadership would be right for the organisation. At the end of 2023, through consultation with staff, the decision was made to recruit a Managing Director.

We would like to take this opportunity to thank the Board members who resigned in 2023, as well as our former interim CEO, for all their contributions to ASN over the years.

ACHIEVEMENTS AND PERFORMANCE

At ASN, our role is to fund abortions for people who need them, in the most cost-effective way possible, as quickly as possible, as suits the needs of each individual client. We don't ask how people got pregnant or why they want an abortion. We don't ask about gender identity, sexuality, religion, ethnicity, employment status or citizenship unless we have to, for example to help someone arrange a visa. Our only criteria are financial need and availability of funds and we keep our questions as few and non-invasive as possible. As a result, the information below is partial and limited, based on what clients chose to share.

Our work in 2023

In 2023 we were contacted by people in 37 different countries. For a long time, the helpline has been moving away from the idea that we focus our support on 'core countries' and 2023 cemented the reality that we are a pan-European service, working with anyone based in Europe. Our third biggest client group after people in Poland and Ireland was women and pregnant people based in France, and we formed a partnership with Le Planning Familial to offer better pathways to care for these clients. We also saw an increase in people contacting us from Hungary, Belgium and Spain.

We were contacted by 969 people

This was a 7% increase from 2022, bringing the total number of people that ASN has supported since its creation in 2009 to over 9,000.

We funded 232 clients

In total we gave £237,040 in grants, making the average grant £734. Our biggest grant was £4,423.26 and our smallest was just £21.99.

We booked 87 nights in hotels

Since the beginning of the coronavirus pandemic we have continued to use paid accommodation rather than a network of volunteer hosts. The city in which we made the most hotel bookings in 2023 was Amsterdam, followed by London.

Abortion Support Network

Report of the trustees

For the year ended 31 December 2023

We translated medical documents for 36 clients

Our translation team is adept at providing translations of complex medical documents, often on a very tight deadline. These documents are often required by clients or clinics to ensure they get the best possible care.

Client feedback

Here is just some of the feedback our helpline team received in 2023:

"I just wanted to write again to say thank you so much for all your help. I don't know what I would have done if not for your help!"

▪ *Client in Poland, April 2023*

"Oh my god. Thank you so much for this. You don't understand how much this [grant] has helped right now. I will most definitely make a donation back to you guys once I save a bit of money to repay you."

▪ *Parent of a 17-year-old client in Ireland, May 2023*

"Thank you for replying so quickly. My abortion process is started, I am so relieved. The most precious time for me was when you spoke to me on the phone. I would like to say thank you for everything again."

▪ *A Ukrainian refugee living in Romania, May 2023*

"I really really appreciate all of your help. ASN is a godsend to me, I cannot express how grateful I am for all kindness and charity given to me"

▪ *Client in Ireland, June 2023*

FUNDRAISING

Individual Donations

ASN receives a significant proportion (over 75% in 2023) of its income from individual donors, that provide both one-off donations, as well as regular contributions. In 2023 we received financial support of £383,465 from 3,243 individual donors.

Grants

In 2023, we were awarded a grant of \$37,199 by the International Planned Parenthood Federation European Network to deliver the 'Meeting the essential SRH needs of communities affected by the Ukraine Crisis in Poland' project. The funding aimed to support 50 individuals in Poland, including Ukrainian refugees, to travel to Germany, the Netherlands and the UK to receive essential abortion care.

In addition to the above, we continued to receive small grants from the Institute for the Equality of Women and Men, Belgium, as well as the National Network of Abortion Funds.

Fundraising Events

- In September 2023, we launched the **1 in 3 Challenge**, an initiative rooted in a powerful statistic: 1 in 3 UK women will have an abortion by the time they turn 45. Understanding the importance of this statistic, we called upon our dedicated supporters to take on our 1 in 3 community fundraiser, to support abortion access. The challenge saw individuals commit to moving (running, walking, swimming or cycling) for 3km every day in September.

Abortion Support Network

Report of the trustees

For the year ended 31 December 2023

- In 2023, ASN implemented the Christmas Challenge, generously hosted by The Big Give in collaboration with The Reed Foundation. Through this initiative, ASN were able to receive an incredible 216 gifts in total throughout October 2023.

As we look ahead to 2024, we have regenerated our Fundraising Working Group, comprised of dedicated ASN staff and trustees. This team will focus on refining our fundraising strategies to navigate the increasingly competitive landscape. In 2024, ASN will be celebrating our 15th anniversary, a milestone we hope will generate enthusiasm and momentum for our mission. We will be spending time on cleaning and updating our fundraising database and building a Trusts and Foundations pipeline in the interests of future diversification of income.

FUTURE PLANS

In 2024, ASN will continue to be focused on our key mission, which is providing excellent and empathic care to abortion seekers across Europe. This will involve considering how to best meet the needs of new emerging client groups (e.g. abortion seekers with travel restrictions due to visa status) with new and adapted abortion pathways in an ever-challenging climate.

We will continue investing in staff and infrastructure in order to build capacity and turn knowledge of abortion-seeking into resources for improving abortion care. This will involve recruitment of a new Managing Director to lead on strategic development, review of IT provision, and rolling out a new database for information management.

Our fundraising team will build on existing strengths e.g. our network of individual donors and exploring new opportunities e.g. drawing down project-related funds. We will do this through expanding our community fund-raising team, developing a 15th anniversary fund-raising initiative, and preparing a pipeline for foundation and trusts grants.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, our Memorandum and Articles of Association, and constitutes 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. Our day-to-day work is led by our staff who in turn support our team of volunteers. You can learn more about our staff and volunteers on our website: <https://www.asn.org.uk/team-asn/>

FINANCIAL REVIEW

Income and Expenditure

	Current Year	Prior Year	Variance
Total Income	£484,895	£663,678	-£178,783
Total Expenditure	£559,435	£557,994	£1,441

During the financial year, ASN's total income amounted to £484,895, which represents a decrease of £178,783 compared to the previous year's income of £663,678. This decline in income was primarily due to a decrease in donations and grants, which impacted ASN's overall revenue.

Abortion Support Network

Report of the trustees

For the year ended 31 December 2023

Total expenditure for the year was £559,435, compared to £557,994 in the previous year, reflecting a slight increase of 0.26%. Of this, 16.2% was allocated to raising funds in 2023, up from 14.4% in 2022, reflecting ASN's recognition of the current fundraising landscape. Meanwhile, 83.8% of total expenditure was directed toward charitable activities in 2023, compared to 85.6% in the previous year, demonstrating ASN's continued prioritisation of funding client services despite the slight decrease in income.

Reserves

The overall funds balance at the year-end stood at £440,075, a decrease from £514,615 in the previous year, reflecting the drop in income. This means our reserves have dropped by 14.5% in the last year, but are still healthy, and available to support investment in the service.

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.

Reserves policy

The trustees review the reserves policy annually. We aim to hold unrestricted funds of around three months' total expenditure, which we estimate to be approximately £130,000. As our unrestricted funds as at 31 December 2023 are notably in excess of this target, we aim to reduce our funds in the coming year by continuing to fund vital services for abortion seekers.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Abortion Support Network

Report of the trustees

For the year ended 31 December 2023

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.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 23 October 2024 and signed on their behalf by

A. Irving

Alex Irving - Trustee

Independent examiner's report

To the trustees of

Abortion Support Network

I report to the trustees on my examination of the accounts of Abortion Support Network (the charitable company) for the year ended 31 December 2023, which are set out on pages 12 to 24.

Responsibilities and basis of report

As the trustees of the charitable 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 charitable 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 the charitable company'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

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charitable 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.

Dougal Howard

Date: 24 October 2024

Dougal Howard ACA
Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Abortion Support Network

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2023

	Note	Restricted £	Unrestricted £	2023 Total £	Restated 2022 Total £
Income from:					
Donations	3	-	383,465	383,465	569,069
Charitable activities	4	62,575	33,666	96,241	93,836
Investments		-	5,189	5,189	773
Total income		<u>62,575</u>	<u>422,320</u>	<u>484,895</u>	<u>663,678</u>
Expenditure on:					
Raising funds		-	90,612	90,612	80,264
Charitable activities		<u>60,637</u>	<u>408,186</u>	<u>468,823</u>	<u>477,730</u>
Total expenditure	5	<u>60,637</u>	<u>498,798</u>	<u>559,435</u>	<u>557,994</u>
Net income / (expenditure) and movement in funds	6	1,938	(76,478)	(74,540)	105,684
Reconciliation of funds:					
Total funds brought forward		<u>-</u>	<u>514,615</u>	<u>514,615</u>	<u>408,931</u>
Total funds carried forward		<u><u>1,938</u></u>	<u><u>438,137</u></u>	<u><u>440,075</u></u>	<u><u>514,615</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 13 to the accounts.

The 2022 comparatives have been restated in line with the Charities SORP (FRS 102). The restatements are purely reclassifications within expenditure and do not affect net income.

Abortion Support Network

Balance sheet

As at 31 December 2023

	Note	£	2023 £	2022 £
Current assets				
Debtors	9	14,693		33,710
Cash at bank and in hand		<u>458,029</u>		<u>599,281</u>
		472,722		632,991
Liabilities				
Creditors: amounts falling due within 1 year	10	<u>(32,647)</u>		<u>(118,376)</u>
Net current assets			<u>440,075</u>	<u>514,615</u>
Net assets	12		<u><u>440,075</u></u>	<u><u>514,615</u></u>
Funds	13			
Restricted funds			1,938	-
Unrestricted funds			<u>438,137</u>	<u>514,615</u>
Total charity funds			<u><u>440,075</u></u>	<u><u>514,615</u></u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 23 October 2024 and signed on their behalf by

A. Irving

Alex Irving - Trustee

Abortion Support Network

Notes to the financial statements

For the year ended 31 December 2023

1. Accounting policies

a) General information and basis of preparation

Abortion Support Network is a charitable company limited by guarantee registered in England and Wales. The registered office address is Union House, 111 New Union Street, Coventry, CV1 2NT.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Abortion Support Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

Abortion Support Network

Notes to the financial statements

For the year ended 31 December 2023

1. Accounting policies (continued)

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of total cost of each activity as follows:

	2023	2022
Raising funds	16.2%	14.4%
Charitable activities	83.8%	85.6%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office Equipment	33% straight line basis
------------------	-------------------------

Items of equipment are capitalised where the purchase price exceeds £500.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Abortion Support Network

Notes to the financial statements

For the year ended 31 December 2023

1. Accounting policies (continued)

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

o) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note 1i above.

Abortion Support Network

Notes to the financial statements

For the year ended 31 December 2023

2. Prior period comparatives: statement of financial activities

	Restricted	Unrestricted	Restated 2022 Total
	£	£	£
Income from:			
Donations	-	569,069	569,069
Charitable activities	66,636	27,200	93,836
Investments	-	773	773
	<u>66,636</u>	<u>597,042</u>	<u>663,678</u>
Total income	<u>66,636</u>	<u>597,042</u>	<u>663,678</u>
Expenditure on:			
Raising funds	-	80,264	80,264
Charitable activities	66,636	411,094	477,730
	<u>66,636</u>	<u>491,358</u>	<u>557,994</u>
Total expenditure	<u>66,636</u>	<u>491,358</u>	<u>557,994</u>
Net income and net movement in funds	<u>-</u>	<u>105,684</u>	<u>105,684</u>

Abortion Support Network

Notes to the financial statements

For the year ended 31 December 2023

3. Income from donations

	2023	2022
	Total	Total
	£	£
Donations	356,216	530,659
Gift aid	27,249	38,410
Total income from donations	<u>383,465</u>	<u>569,069</u>

All income from donations in both the current and prior year was unrestricted.

4. Income from charitable activities

	Restricted	Unrestricted	2023
	£	£	Total
			£
Grants	62,575	30,066	92,641
Sponsorship	-	3,600	3,600
Total income from charitable activities	<u>62,575</u>	<u>33,666</u>	<u>96,241</u>

Prior period comparative:

	Restricted	Unrestricted	2022
	£	£	Total
			£
Grants	66,636	20,000	86,636
Sponsorship	-	7,200	7,200
Total income from charitable activities	<u>66,636</u>	<u>27,200</u>	<u>93,836</u>

Abortion Support Network

Notes to the financial statements

For the year ended 31 December 2023

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Direct costs of supporting clients	-	253,079	-	253,079
Wages (note 7)	38,458	83,637	49,522	171,617
Recruitment and other staff costs	-	-	28,916	28,916
Volunteer costs	-	-	8,676	8,676
Travel and subsistence	-	-	9,280	9,280
Donation platform fees and other fundraising	26,621	-	-	26,621
Communications and marketing	-	-	1,951	1,951
Accountancy, legal and professional fees	-	-	38,612	38,612
Office costs	-	-	20,683	20,683
Sub-total	65,079	336,716	157,640	559,435
Allocation of support and governance costs	<u>25,533</u>	<u>132,107</u>	<u>(157,640)</u>	<u>-</u>
Total expenditure	<u>90,612</u>	<u>468,823</u>	<u>-</u>	<u>559,435</u>

Total governance costs were £20,619 (2022: £2,664).

Prior period comparative (restated)

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Direct costs of supporting clients	-	237,625	-	237,625
Partnership grants (note 11)	-	95,463	-	95,463
Wages (note 7)	36,648	35,800	86,543	158,991
Recruitment and other staff costs	-	-	4,944	4,944
Volunteer costs	-	-	1,159	1,159
Travel and subsistence	-	-	6,483	6,483
Donation platform fees and other fundraising	25,329	-	-	25,329
Communications and marketing	-	-	744	744
Accountancy, legal and professional fees	-	-	17,832	17,832
Office costs	-	-	9,424	9,424
Sub-total	61,977	368,888	127,129	557,994
Allocation of support and governance costs	<u>18,287</u>	<u>108,842</u>	<u>(127,129)</u>	<u>-</u>
Total expenditure	<u>80,264</u>	<u>477,730</u>	<u>-</u>	<u>557,994</u>

The 2022 comparatives have been restated in line with the Charities SORP (FRS 102). The restatements are purely reclassifications within expenditure and do not affect net income.

Abortion Support Network

Notes to the financial statements

For the year ended 31 December 2023

6. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Depreciation	-	132
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration (excluding VAT)	<u>3,500</u>	<u>2,220</u>

In common with other charities of our size and nature we use our examiners to assist with the preparation of the financial statements.

7. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	93,781	129,275
Social security costs	4,655	6,151
Pension costs	3,538	10,039
Freelance staff	<u>69,643</u>	<u>13,526</u>
	<u>171,617</u>	<u>158,991</u>

There were no redundancy costs in the current year (2022: included in salaries and wages is £33,146 for settlement and payment in lieu of notice, funded from general funds).

No employees earned more than £60,000 during the year (2022: one employee earned between £60,000 - £69,999).

The key management personnel of the charitable company comprise the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £44,392 (2022: £94,117). Note that the CEO resigned in July 2023 and was not replaced for the remainder of the year.

	2023 No.	2022 No.
Average head count	<u>3</u>	<u>3</u>

8. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Abortion Support Network

Notes to the financial statements

For the year ended 31 December 2023

9. Debtors

	2023 £	2022 £
Trade debtors	3,600	7,200
Other debtors	300	-
Accrued income	10,793	26,510
	<u>14,693</u>	<u>33,710</u>

10. Creditors : amounts due within 1 year

	2023 £	2022 £
Trade creditors	20,247	24,737
Grants payable (note 11)	-	48,439
Other taxation and social security	5,536	3,440
Accruals	6,864	41,760
	<u>32,647</u>	<u>118,376</u>

11. Grants payable

	2023 £	2022 £
<i>In 2022, grants were made to the following institutions (2023: nil):</i>		
Kobiety w Sieci (KWS)	-	82,337
Woman Help Woman	-	8,439
ANA	-	668
Justyna	-	4,019
	<u>-</u>	<u>95,463</u>

All grants to institutions were made in line with the charitable objective to relieve the financial hardship of people facing an unwanted pregnancy to access a safe, legal abortion.

Grant commitments are as follows:	2023 £	2022 £
Grant commitments at 1 January	48,439	-
Grants committed to during the year	-	95,463
Grants disbursed during the year	(48,439)	(47,024)
Grant commitments at 31 December	<u>-</u>	<u>48,439</u>

Abortion Support Network

Notes to the financial statements

For the year ended 31 December 2023

12. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Current assets	1,938	470,784	472,722
Current liabilities	-	(32,647)	(32,647)
Net assets at 31 December 2023	1,938	438,137	440,075
Prior period comparative			
	Restricted funds £	General funds £	Total funds £
Current assets	-	632,991	632,991
Current liabilities	-	(118,376)	(118,376)
Net assets at 31 December 2022	-	514,615	514,615

Abortion Support Network

Notes to the financial statements

For the year ended 31 December 2023

13. Movements in funds

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
Restricted funds				
Government of Belgium	-	4,258	(4,258)	-
International Planned Parenthood Federation	-	55,169	(55,169)	-
International Planned Parenthood Federation - staff welfare	-	3,148	(1,210)	1,938
Total restricted funds	-	62,575	(60,637)	1,938
Unrestricted funds				
General funds	514,615	422,320	(498,798)	438,137
Total unrestricted funds	514,615	422,320	(498,798)	438,137
Total funds	514,615	484,895	(559,435)	440,075

Purposes of restricted funds

Government of Belgium

Funds for abortions for fatal foetal anomalies in Polish and Ukrainian clients.

International Planned Parenthood Federation

Funds for the provision of abortions for Polish and Ukrainian Clients from January 2023 to September 2023.

International Planned Parenthood Federation - staff welfare

Funds to cover the supervision of helpline staff.

Prior period comparative

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
Restricted funds				
Rental of premises	-	66,636	(66,636)	-
Total restricted funds	-	66,636	(66,636)	-
Unrestricted funds				
General funds	408,931	597,042	(491,358)	514,615
Total unrestricted funds	408,931	597,042	(491,358)	514,615
Total funds	408,931	663,678	(557,994)	514,615

Abortion Support Network

Notes to the financial statements

For the year ended 31 December 2023

14. Related party transactions

There were no related party transactions in the current or prior period.