

**ABORTION SUPPORT NETWORK
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

**REGISTERED COMPANY NUMBER: 07017607 (England and Wales)
REGISTERED CHARITY NUMBER: 1142120**

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2024

FOR

ABORTION SUPPORT NETWORK



Third Sector Accountancy
Holyoake House, Hanover Street,
Manchester, M60 0AS

**ABORTION SUPPORT NETWORK
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

CONTENTS OF THE REPORT OF THE TRUSTEES

AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2024

<u>REFERENCE AND ADMINISTRATIVE DETAILS.....</u>	3
<u>REPORT OF TRUSTEES.....</u>	5
<u>INDEPENDENT EXAMINER'S REPORT.....</u>	17
<u>ANNUAL ACCOUNTS.....</u>	18

**ABORTION SUPPORT NETWORK
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07017607 (England and Wales)

Registered Charity number

1142120

Registered office

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

Trustees

Dr E Campbell	(elected 6 th July 2023)
Dr R Fletcher (Chair)	(elected 6 th July 2023)
Ms K Przybyl	(elected 6 th July 2023, resigned 31 May 2024-sp corrected 8 th September 2023*)
Ms H Tipple	(elected 6 th July 2023, resigned 1 Jul 2025)
Ms J O'Sullivan	(elected 6 th July 2023, resigned 28 th May 2025)
Ms B Cansfield	(elected 1 st May 2024, resigned 15 th May 2025)
Ms C Regede	(elected 1 st May 2024, corrected 25 th May 2025*)
Ms L Flanagan	(elected 1st May 2024)
Mx A Irving	(elected 1st May 2024)
Ms E Nwaokolo	(elected 1st May 2024)
Ms Emma McCarthy	(elected 1 st May 2024, resigned 30 th July 2024)
Dr C Barbagallo	(co-opted on 25 th May 2025)
Ms C Kilfedder	(co-opted on 25 th May 2025)
Ms L Storey	(co-opted on 25 th May 2025)

*Ms Regede and Ms Przybyl have duplicate listings on Companies House because of clerical errors (incorrectly spelled names) hence the two start dates for both trustees). Ms Regede remains a trustee while Ms Przybyl resigned.

Company Secretary

Alex Irving

Independent Examiner

Abbas Shapuri
Third Sector Accountancy

**ABORTION SUPPORT NETWORK
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2024

"I have found out I'm pregnant and am not in a position to continue it, I have been made aware that due to how far along I am it most likely won't be an option to have an abortion in Ireland. I believe I am just over twelve weeks. Any help you can offer me would be greatly appreciated." - ASN client, 2024

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.

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 2024 we supported people from the Republic of Ireland, Poland, Malta, France, Hungary, Spain and more than 35 other countries.

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

Case study – Leila, France

**ABORTION SUPPORT NETWORK
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

15-year-old Leïla contacted ASN from France, for support accessing abortion care. She was over the gestational limit to access abortion legally in France, and she was aware she was getting close to the legal gestational limit in the Netherlands. She was sure she wanted an abortion, but was feeling worried about how she was going to cover the costs of travelling. "I really need your help because time is running out. The amount is very high and very hard to achieve for me."*

Leïla had managed to book an appointment for a week's time, and was receiving support from another organisation in France as she was under 18 years old. Our helpline team set up a call with Leïla to find out a bit more information and reassure her that we could support with the cost. Leïla was still at school and had none of her own money, but her adult sister was able to contribute as well as pay for their bus tickets and travel with her for support. But the total cost of the procedure was €1100 – an amount they just didn't have. We agreed we could pay the rest of the cost to the clinic and that Leïla would bring €200 with her. A few days later, Leïla travelled to the Netherlands with her sister and was able to access abortion care.

Case study – Eniya, Ireland

In 2024 we were contacted by an Irish partner organisation who were supporting someone to try to access an abortion. Eniya was over the limit for care in Ireland, but due to her immigration status was not sure she would be permitted to travel to another country for an abortion. She was trying to arrange to travel to England, but this was more difficult than travelling to another EU country. Accessing care in the Netherlands was possible for another 6 weeks, but Eniya was facing an uncertain wait for permission to travel, as well as language barriers in the Netherlands and stress about covering the costs.*

After contacting the ASN helpline, we advised Eniya on how to seek Ministerial permission to travel for a healthcare procedure. We also suggested she get legal advice and continue to get support from the partner organisation with this, as it's a complicated process. Eniya was a student, and had some financial support from her parents – but not the total cost needed for the procedure. We supported Eniya to book an appointment and provided a letter of support for her permission to travel, confirming the appointment, travel, accommodation and grant to cover the costs (€235). Eniya travelled safely to her appointment, accessed abortion care abroad and returned home to resume her studies.

Case study – Natalya, Poland

Natalya contacted us from Poland at 22 weeks gestation, having just discovered the pregnancy. She had recently undergone surgery to try to alleviate her symptoms of illness, but the doctors did not tell her she was pregnant. After a few weeks, she returned to hospital as the symptoms had not subsided – this was when she had an*

**ABORTION SUPPORT NETWORK
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

ultrasound and was told about the pregnancy. Natalya did not want to continue the pregnancy and was feeling very stressed and angry about her situation. Not only was it impossible for Natalya to access an abortion in Poland, but now she was over the limit for an abortion in most of Europe.

We spoke to Natalya about travelling to England for care, and checked that she had a passport. She told us that money was tight, but she could cover the cost of travel and accommodation. We worked together to try to find cheaper options for this, and sent Natalya practical information about travelling to the clinic from the airport and places she could access further emotional support in Poland. Natalya agreed to bring £200 to the clinic, and we agreed to cover the remaining £1,000. Natalya accessed abortion care in England and returned home.

*Names have been changed to protect identity and some details changed to ensure anonymity.

How ASN works

ASN connects people who are without resources with those who can provide that support, whether financial or practical. The generous support of our funders and donors, whether that is via one-off contributions or regular donations, means we can provide the help people need to travel for abortion care. Our helpline team of staff and volunteers provides:

- clear, accurate, factual non-judgmental information
- help arranging abortion appointments as well as travel and accommodation
- translations of documents that are needed by clients or clinics
- signposting to other services or providers such as pills by post
- help for clients to overcome other barriers such as visa issues
- creative problem-solving to make sure clients get the overall support they need.

We have a team of 30 helpline volunteers, plus 5 translation and 4 accommodation volunteers, all managed by a full-time paid Service Manager and supported by two part-time paid Senior Helpline Coordinators.

How Abortion Without Borders works

ASN is a member of Abortion Without Borders (AWB), a network comprised of 9 European 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.

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 funds many of the second and third trimester abortions for AWB, and part-funds the costs of running the AWB helpline. Any caller who wishes to obtain an

**ABORTION SUPPORT NETWORK
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 existing health issues) or for whom the pills did 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 (up to 22 weeks), England (up to 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 heavily restricted, 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
- Prior to 22 weeks' gestation, self-managed abortion is not against the law

Why ASN's work is needed

Abortion is essential 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
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Abortion access in Europe - 2024

The fall of the Law and Justice government in Poland in December 2023 brought some hope of progress on abortion rights and welfare support. But abortion remains heavily restricted and with high-profile prosecutions of those seeking to provide support and care – including that of abortion doula Justyna Wydrzyńska – many are forced to travel abroad to access abortion care.

In Northern Ireland, all five healthcare trusts are providing medical abortions up to 24 weeks, and beyond in exceptional cases, while surgical abortion is available up to 20 weeks. Nonetheless stigma and misinformation continue to be a problem for abortion-seekers. Concerns continue to grow about the impact of anti-abortion organisations such as Stanton Healthcare who pose as pregnancy advice centres.

After a 2023 independent review in Ireland, the publicly funded abortion care service expanded gradually through the participation of general practitioners, reproductive health clinics and hospitals. Abortion is relatively accessible for up to 12 weeks gestation. The 12 week time limit (combined with poor access on the exceptional post 12 week pathways) forces many into a position where they must travel abroad to access abortion care. Advocates continue to call for action on the significant barriers that remain, particularly in cases where vulnerability poses health risks.

France made the news in 2024 for responding to the loss of abortion rights in the US with a constitutional change of its own. President Emmanuel Macron signed a right to abortion into French constitutional law in March. Little changed for abortion seekers however. They still faced difficulties in accessing abortion locally, particularly after the 16 week time limit and we saw a significant increase in the number of callers from France needing support to access abortion care.

Meanwhile in Britain, those experiencing pregnancy loss later in pregnancy faced criminalisation under Victorian abortion law as police investigated those suspected of unlawful abortion. Against this backdrop, abortion providers and other organisations worked on a campaign to decriminalise abortion. Diana Johnson's proposal to amend the Criminal Justice Bill in 2024, with an amendment making women and pregnant people exempt from criminal liability, fell when the Tory government fell in July 2024.

Across Europe the need grew for information, funds and assistance in overcoming barriers to abortion care and standing up to misogynist and far-right attacks on abortion-supporting communities. The strength and creativity of the gender diverse, differently abled and variously aged people that ASN meets every day in their search for bodily autonomy continued to be an inspiration.

**ABORTION SUPPORT NETWORK
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Investing in ASN

ASN started as a small charity with a big mission. 15 years later, the organisation has grown significantly. In the last five years, our annual spend on abortion has tripled as the geographic remit of our work has changed in response to the ever-changing political landscape of abortion access across Europe. In 2023, trustees decided to utilise the large reserves held by the organisation to invest in much needed infrastructure. In 2024 the staff team grew from 4 members of staff (Fundraising and Communications Manager, Helpline Manager, Senior Helpline Coordinator and Volunteer and Administration Officer) to a team of 7 including a second senior helpline coordinator to support the team of 30 volunteers running the helpline and a digital campaigns officer.

Recruitment for the Managing Director was successful, and Camille Kumar joined ASN in December. Camille will lead on ensuring ASN has the resources we need to fulfil our purpose and develop our strategic direction. Camille has spent over 20 years working and organising in solidarity with people living at the intersection of race, gender, violence and migration, and has held a diverse range of leadership roles each connected by deep care and transformative justice.

ASN marks its 15th anniversary

2024 saw the 15th anniversary of ASN's work supporting people from across Europe to travel to access a safe abortion. Since its founding in 2009 to the end of 2024, ASN has supported 10,078 clients from across Europe, and made grants of £1,489,736 to cover the costs of travelling and paying privately for an abortion procedure. None of this would have been possible without the dedication of ASN's volunteers, donors and supporters, whose hard work has helped to grow ASN from a small group of volunteers to an organisation helping more than 1,000 people a year.

RTÉ documentary

In April 2024, ASN featured in *RTÉ Investigates: Ireland's Abortion Services*, a documentary which cast a light on the enduring lack of access to abortion services in the Republic of Ireland. The documentary team spent time filming and interviewing one of ASN's helpline volunteers, Vicki, who generously offered her time in order to demonstrate the work that goes into supporting people seeking abortions via the ASN helpline.

**ABORTION SUPPORT NETWORK
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**



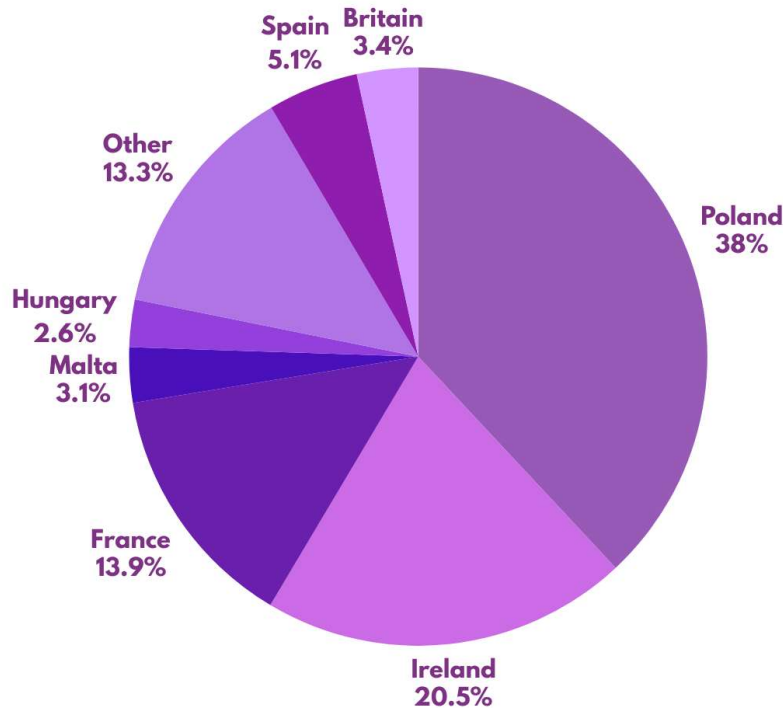
ACHIEVEMENT AND PERFORMANCE

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 2024

In 2024 we were contacted by people in 44 different countries. The largest country demographic was people from Poland (358 clients), followed by the Republic of Ireland (196 clients) and France (137 clients). We continue to work in partnership with Abortion Without Borders (Poland), Le Planning Familial (France) and various groups in Ireland to support clients from these countries, and have formed new working relationships with groups and clinics in Spain to support the people who travel for services in Spain and to support clients from Spain (our fourth largest country demographic in 2024).

**ABORTION SUPPORT NETWORK
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**



In 2024 we heard from 31 people in Britain, making this our fifth largest country demographic. This reflects both a lack of abortion provision in some parts of Britain (including Scotland where abortion is not available after 20 weeks), and a hostile environment for migrants and refugees who often find it difficult to access health services.

Our helpline was contacted by 1,008 people.

This is a 4% increase from 2023, and an 83% increase from 5 years ago.

We funded 303 clients.

We made grants totalling £279,975, making our average grant £924. Our largest grant was for £4,946 and our smallest grant was for €10.

We booked 127 nights of accommodation for 80 clients.

Since 2020, we have used paid accommodation rather than a network of volunteer hosts.

We translated medical documents for 18 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.

**ABORTION SUPPORT NETWORK
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Client feedback

Here is just some of the feedback our helpline team received in 2024:

"Thank you for everything, you have been so kind from the beginning. You have saved my life."

"Thank you so much, I know that money doesn't come from the sky and yet, to the best of my ability, I would like to support you and by doing so, support other women and contribute to helping them because I believe in the goodness of others. I received the help I needed and I would like other women to have this opportunity too, the opportunity to choose and to know that there are people who will not leave them alone."

"Hello. I want to write to you THANK YOU. Your help and power has been good to me. Thank you so much."

"I wanted to let you know that I am already after the treatment which took place yesterday. Everything went well and the staff at the clinic was extremely understanding and helpful. Thank you so much for your help and support in this difficult situation. You guys are doing an amazing job! I am very grateful."

"I am home now, thank you so much for your help, you girls are great ❤️"

"Once again, thank you very much for your help. Thanks to you I breathed a sigh of relief and could cope with it mentally, you are a great support, thank you!"

FUNDRAISING

Individual Donations

ASN receives a significant proportion (70% in 2024) of its income from individual donors, that provide both one-off donations as well as monthly contributions. In 2024 we received financial support of £297,393 from 2,024 individual donors, and we would like to thank these many donors for making ASN's work possible.

Grants

In 2024 we were awarded unrestricted grants of £65,114 from the National Network of Abortion Funds.

Community and fundraising campaigns

In April we launched a community fundraising challenge, calling on supporters to walk, jog or run various distances during the month of April to raise funds for our

**ABORTION SUPPORT NETWORK
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

work. This challenge raised £3,779 thanks to the support of 23 fundraisers.

We also took part in the Big Give Women's and Girls funding campaign, where donations were matched up to £10,000 for one week in October. This campaign raised £8,416, coinciding with ASN's 15th anniversary. This anniversary raised an additional £2,246, through individuals fundraising and sales of commemorative t-shirts designed by Rosa Kusabbi.



FUTURE PLANS

In 2025, 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 SUPPORT NETWORK
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

abortion pathways in an ever-challenging climate.

We will seek to diversify our funding sources to secure more funding from trusts and grants in addition to growing our donations from individuals.

In 2025 we will carry out strategic planning, involving staff, board and volunteers, and strengthen our partnership working in order to more effectively help those who contact our helpline.

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/>.

STATEMENT OF FINANCIAL ACTIVITIES

Income and Expenditure

	Current Year	Prior Year	Variance
Total Income	£424,089	£484, 895	-£60, 806
Total Expenditure	£606, 880	£559, 435	£47, 445

ASN's total income amounted to £424,089, which represents a decrease of £60,806 compared to 2023. This decline in income was primarily due to a decrease in donations and grants, which impacted ASN's overall revenue.

Total expenditure for the year was £606,880, compared to £559,435 in the previous year, reflecting a slight increase of £47,445. 85.1% of total expenditure was directed toward charitable activities in 2023, compared to 83.8% in the previous year, demonstrating ASN's continued prioritisation of the needs of abortion seekers.

**ABORTION SUPPORT NETWORK
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Reserves

The overall funds balance at the year-end stood at £257,284, a decrease from £440,075 in the previous year, reflecting the drop in income and an investment in supporting the service. At the end of the year our reserves are more in line with our reserves policy.

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 three months' expenditure, which we estimate to be approximately £150,000.

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 and 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 a 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.

**ABORTION SUPPORT NETWORK
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

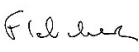
For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. 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:

Alex Irving, Secretary

Ruth Fletcher, Chair

Abortion Support Network
Independent examiner's report to the trustees
for the year ended 31 December 2024

I report on the accounts of the charity for the year ended 31 December 2024 as set out on the following pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to 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 the 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

Abbas Shapuri ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Abortion Support Network
Statement of Financial Activities
including Revenue Account
for the year ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Income from:							
Donations and legacies	3	343,773	-	343,773	383,465	-	383,465
Charitable activities	4	74,113	-	74,113	33,666	62,575	96,241
Investment income	5	6,203	-	6,203	5,189	-	5,189
Total income		424,089	-	424,089	422,320	62,575	484,895
Expenditure on:							
Cost of raising funds	6	90,042	-	90,042	90,612	-	90,612
Charitable activities	6	514,900	1,938	516,838	408,186	60,637	468,823
Total expenditure		604,942	1,938	606,880	498,798	60,637	559,435
Net income/(expenditure) for the year		(180,853)	(1,938)	(182,791)	(76,478)	1,938	(74,540)
Transfer between funds		-	-	-	-	-	-
Net movement in funds for the year		(180,853)	(1,938)	(182,791)	(76,478)	1,938	(74,540)
Reconciliation of funds							
Total funds brought forward		438,137	1,938	440,075	514,615	-	514,615
Total funds carried forward		257,284	-	257,284	438,137	1,938	440,075

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

**Abortion Support Network
Company Number 7017607**

Balance sheet as at 31 December 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	14	-	-
Total fixed assets		-	-
Current assets			
Debtors	12	9,300	14,693
Cash at bank and in hand		277,938	458,029
Total current assets		287,238	472,722
Liabilities			
Creditors: amounts falling due in less than one year	13	(29,954)	(32,647)
Net current assets		257,284	440,075
Total assets less current liabilities		257,284	440,075
Net assets		257,284	440,075
The funds of the charity:			
Restricted income funds		-	1,938
Unrestricted income funds		257,284	438,137
Total charity funds		257,284	440,075

The notes on pages 20 to 29 form part of these accounts.

Approved by the trustees on _____ and signed on their behalf

.....

.....

.....

Abortion Support Network

Notes to the accounts for the year ended 31 December 2024

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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 in October 2019 - (Charities SORP (FRS 102), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Abortion Support Network meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

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. The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

d Income

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

Income from 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.

Abortion Support Network

Notes to the accounts for the year ended 31 December 2024 (continued)

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.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising and the associated support costs.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

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

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j 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
------------------	-------------------

k 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 accounts for the year ended 31 December 2024 (continued)

l 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.

m Creditors and provisions

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.

n Financial instruments

The charity 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 measured at amortised cost using the effective interest method.

o Pensions

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

p Donated goods and services

Donated items are not included in the financial statements until they are sold or distributed on the basis that it is considered impractical to measure the fair value of donated goods.

The value recognised is the estimated value to the charity of the service or goods received.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Abortion Support Network

Notes to the accounts for the year ended 31 December 2024 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Donation income	313,275	-	313,275	356,216	-	356,216
Gift Aid	30,498	-	30,498	27,249	-	27,249
	343,773	-	343,773	383,465	-	383,465

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Grant income	65,113	-	65,113	30,066	62,575	92,641
Sponsorship income	9,000	-	9,000	3,600	-	3,600
	74,113	-	74,113	33,666	62,575	96,241

5 Investment income

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

Abortion Support Network

Notes to the accounts for the year ended 31 December 2024 (continued)

6 Analysis of expenditure

	Charitable activities £	Cost of raising funds £	Total 2024 £	Charitable activities £	Cost of raising funds £	Total 2023 £
Direct costs of supporting clients	284,673	-	284,673	253,079	0	253,079
Staff costs	123,980	50,931	174,911	83,637	38,458	122,095
Platform fees and other fundraising	-	28,518	28,518	0	26,621	26,621
Support costs (see note 9)	105,685	10,593	116,278	111,488	25,533	137,021
Governance costs (see note 9)	2,500	-	2,500	20,619	-	20,619
	<u>516,838</u>	<u>90,042</u>	<u>606,880</u>	<u>468,823</u>	<u>90,612</u>	<u>559,435</u>

7 Analysis of governance and support costs

	Support £	Governance £	Total 2024 £	Support £	Governance £	Total 2023 £
Staff costs	58,304	-	58,304	49,522	-	49,522
Recruitment and other staff costs	7,326	-	7,326	28,916	-	28,916
Volunteer costs	2,707	-	2,707	8,676	-	8,676
Travel and subsistence	7,819	-	7,819	9,280	-	9,280
Communication and marketing	2,178	-	2,178	1,951	-	1,951
Accountancy, legal and professional fees	5,180	2,500	7,680	17,993	20,619	38,612
Office costs	32,763	-	32,763	20,683	-	20,683
	<u>116,277</u>	<u>2,500</u>	<u>118,777</u>	<u>137,021</u>	<u>20,619</u>	<u>157,640</u>
Split between:						
Charitable activities	105,685	2,500	108,185	111,488	20,619	132,107
Cost of Raising Funds	10,593	-	10,593	25,533	-	25,533
	<u>116,278</u>	<u>2,500</u>	<u>118,778</u>	<u>137,021</u>	<u>20,619</u>	<u>157,640</u>

Abortion Support Network

Notes to the accounts for the year ended 31 December 2024 (continued)

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024	2023
	£	£
Depreciation	-	-
Trustees' remuneration	-	-
Independent examiner's remuneration	2,500	3,500

9 Staff costs

Staff costs during the year were as follows:

	2024	2023
	£	£
Wages and salaries	178,541	93,781
Social security costs	14,117	4,655
Pension costs	6,303	3,538
Freelance Staff	34,254	69,643
	<u>233,215</u>	<u>171,617</u>
Allocated as follows:		
Cost of raising funds	50,931	38,458
Charitable activities	123,980	83,637
Support costs	58,304	49,522
	<u>233,215</u>	<u>171,617</u>

No employees had employee benefits in excess of £60,000 (2023: Nil).

The average monthly number of staff employed during the period was 5 (2023: 3).

The key management personnel of the charity comprise Trustees and Managing Director. Total employee benefits of the key management personnel was £3,198. (2023: £43,392). Note that the Managing Director was in role from December 2024. In the prior year, the CEO resigned in July 2023 and was not replaced.

Abortion Support Network

Notes to the accounts for the year ended 31 December 2024 (continued)

10 Trustee remuneration and expenses, and related party transactions

No trustee or person closely related or connected with them received any remuneration during the year (2023: Nil)

Aggregate donations from trustees were £Nil (2023: £Nil).

There were no donations from related parties which are outside the normal course of business and no restricted donations from related parties. (2023: £Nil)

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Debtors

	2024 £	2023 £
Trade debtors	9,000	3,600
Other debtors	300	300
Accrued income	-	10,793
	9,300	14,693

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	18,494	20,247
Taxation and social security	5,665	5,536
Accruals	5,795	6,864
	29,954	32,647

Abortion Support Network

Notes to the accounts for the year ended 31 December 2024 (continued)

14 Analysis of movements in restricted funds

Current reporting period

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2024 £
International Planned Parenthood Federation - staff welfare	1,938	-	(1,938)	-	-
Total	1,938	-	(1,938)	-	-

Previous reporting period

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2023 £
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	-	62,575	(60,637)	-	1,938

Name of restricted fund

Description, nature and purposes of the fund

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.

Abortion Support Network

Notes to the accounts for the year ended 31 December 2024 (continued)

15 Analysis of movement in unrestricted funds

Current period

	Balance at 1 January 2024	Income	Expenditure	Transfers	As at 31 December 2024
	£	£	£	£	£
General fund	438,137	424,089	(604,942)	-	257,284
Total general funds	438,137	424,089	(604,942)	-	257,284
Total unrestricted funds	438,137	424,089	(604,942)	-	257,284

Prior period

	Balance at 1 January 2023	Income	Expenditure	Transfers	As at 31 December 2023
	£	£	£	£	£
General fund	514,615	422,320	(498,798)	-	438,137
Total general funds	514,615	422,320	(498,798)	-	438,137
Total unrestricted funds	514,615	422,320	(498,798)	-	438,137

**Name of
unrestricted fund**
General fund

Description, nature and purposes of the fund
The free reserves after allowing for all designated funds

Abortion Support Network

Notes to the accounts for the year ended 31 December 2024 (continued)

16 Analysis of net assets between funds

Current reporting period

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	257,284	-	-	257,284
Total	257,284	-	-	257,284

Previous reporting period

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	438,137	-	1,938	440,075
Total	438,137	-	1,938	440,075