

Independent Examiner's Report to the Trustees of Pregnancy and Parents Centre

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 4 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of 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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

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

Name: Sheryl Vickery, ACCA

Sheryl Vickery

Address: 141/3 Granton Road, Edinburgh, EH5 3NJ

Date: 12/12/2023

Annual Report and Accounts for the year ended 31 March 2024

The directors are pleased to present the financial statements and annual report of the charity for the year ended 31 March 2024.

Reference and administrative details

Pregnancy and Parents Centre is a company limited by guarantee and governed by its Memorandum and Articles of Association. Charity no: SC032390. Company no: SC224728.

Directors

The directors serving during the year and since the year end were as follows:

R Bader	F Dymond
N Edwards	N McHugh (resigned 9 February 2024)
A Tartard	H Williams (appointed 1 August 2023)

Registered office

188 Pleasance, Edinburgh, EH8 9RT

Bankers

The Co-operative Bank
The Bank of Scotland

Solicitors

Morton Fraser

Structure, governance and management:

Governing documents

Pregnancy and Parents Centre is a company limited by guarantee, incorporated 29 October 2001 and registered in Scotland. Its governing documents are the Memorandum and Articles of Association.

Directors

The directors listed above served throughout the year except as noted. Directors may be elected by the Board to serve until the next annual general meeting or by the members in general meeting.

Appointment and training of directors

When recruiting new directors, the board looks for enthusiastic individuals who can bring skills and experience to the charity, some of which may not already be held by existing trustees. Potential trustees are invited to meet the board at a mutually agreed directors' meeting. If all directors are in agreement about the skills the applicant can bring to the charity, attendance at a second directors' meeting is requested whereupon the applicant will undertake a project of interest to them and the centre. If interest remains thereafter, an interview will take place with one director. They will be provided with further information and an explanation about the responsibilities and liabilities of a director. Where appropriate, the company supports specific training of directors.

Organisation

UK staff:

Valerie Innes, Activities & Strategy Coordinator (part time)
Jo Bain-Sales, Co-ordinator and Finance Administrator (part time)
Beth Davidson, Office Administrative Assistant (part time) (resigned August 2023)
Chloe Buchan, Administrator (part time) (appointed October 2023)

Lianne Swadel provides pro bono accounting services.

Current UK Board of Directors:

Ruta Bader	Francesca Dymond
Nadine Edwards	Helen Williams
Aurelie Tartard	

The Board meets once per month and holds an annual general meeting and strategy meeting annually.

Objectives and activities

The Memorandum of Association includes the objects of Pregnancy and Parents Centre:

To promote the emotional and physical health of pregnant women in Scotland through the provision of pregnancy, childbirth and early parenting education, and to assist pregnant women and their partners, parents and prospective parents, (without discrimination of any kind) as well as health care professionals throughout the childbearing period and early parenthood; and in furtherance of these aims:-

- (a) To provide support, information, training and advice in a range of ways, including classes, workshops, study days, counselling, discussions and talks.
- (b) To create and maintain a support network for all users.
- (c) To provide the above services to all possible users, regardless of financial status, disability, sexuality, gender, or ethnicity.
- (d) To support users to overcome the inequalities that affect their lives, using a community development approach.
- (e) To do anything else to promote these objectives that the directors in their sole

discretion think fit.

Financial review

During the period under review, the total income was £111,162 (2023: £77,962) and the total expenditure was £123,209 (2023: £92,665).

Expenditure was incurred during the period amounting to £Nil (2023: £nil) relating to the lease and renovation of new premises for the centre.

The Memorandum of Association prohibits the payment of any dividends.

Investment powers and policy

The Memorandum of Association allows the company to invest in those securities and property as the directors think fit.

Reserves policy

It is intended to maintain an acceptable level of reserves so as to absorb any setbacks, to take advantage of any opportunities, to avoid any serious disruption and to secure long term viability.

Directors' responsibilities in relation to the financial statements

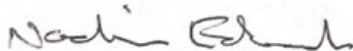
The directors are responsible for preparing the financial statements in accordance with applicable law and United Kingdom generally accepted accounting practice.

Company law requires the directors to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the directors are required to:

Select suitable accounting policies and then apply them consistently, make sound judgements and estimates that are reasonable and prudent and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the charity and hence of taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the directors:



N Edwards
12 Dec 2024



A Tartaud
12 Dec 2024

Statement of Financial Activities (incorporating an Income and Expenditure Account) for the year ended 31 March 2024

	No tes	Unrestr icted Funds	Restrict ed funds	Total funds 2024	Total funds 2023
		£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds:					
Grants and donations	2		42,261	42,261	4,272
Classes		47,195		47,195	48,213
Other income		21,706		21,706	19,477
Investment income	3				=
Total incoming resources		<u>68,901</u>	<u>42,261</u>	<u>111,162</u>	<u>71,962</u>
RESOURCES EXPENDED					
Cost of generating funds:					
Fundraising costs of grants and donations	4	-	-	-	-
Core programme costs					
Core programme staff costs		17,207	17,019	34,226	44,274
Other core programme costs		84,162	4,821	88,983	48,346
Governance costs					-
TOTAL RESOURCES EXPENDED		<u>101,369</u>	<u>21,840</u>	<u>123,209</u>	<u>92,620</u>
Net incoming (outgoing) resources before transfers		(32,468)	20,421	(12,047)	(20,659)
Gross transfer between funds					
NET INCOME (DEFICIT) FOR THE YEAR		<u>(32,468)</u>	<u>20,421</u>	<u>(12,047)</u>	<u>(20,659)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		52,111	17,384	69,450	90,109

Total funds carried forward		19,643	37,805	57,448	69,450

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Balance Sheet as at 31 March 2024

	Notes	2024	2023
		£	£
Fixed assets			
Office Equipment		0	46
Current assets			
Cash at bank and in hand		57,388	69,943
Accounts Receivable		60	218
Creditors: amounts falling due within one year		0	712
Net current assets		57,448	69,448
Total assets less current liabilities		57,448	69,494
The funds of the charity			
Unrestricted funds: general	9	19,643	52,111
Restricted funds	9	37,805	17,384
Total charity funds		57,448	69,494

As at 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not 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 the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to the small companies regime and also with section 44 of the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006.

Nashine Edwards

N Edwards
12 Dec 2024

A Tartaud

A Tartaud
12 Dec 2024

**Notes forming part of the financial statements
for the year ended 31 March 2024**

1. Accounting policies

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

Cash flow statements

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

Incoming resources

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:-

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and those incurred in trading activities that raise funds.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Taxation

The company is a registered charity, and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Fund accounting

Funds held by the charity are either:

- *Unrestricted general funds* – these are funds which can be used in accordance with the charitable objects at the discretion of the directors.
- *Designated funds* – these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Grants and donations

	Unrestric ted funds	Restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£
C E C S.E. Partnership				(161)
Edinburgh University Foundation Scotland				4,446
National Lottery				(12)
Awards for all		17,730	17,730	
Edinburgh and Lothians Fund		1,420	1,420	
Volant Trust		14,350	14,350	
Weir Charitable Trust		4,287	4,287	
Womens Fund		4,474	4,474	
		<u>42,261</u>	<u>42,261</u>	<u>4,273</u>

3. Investment income

The company had no investment income in the year nor in the previous year.

4. Fundraising costs of grants and donations

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Support costs	-	-	-	-

5. Allocation of support

	Core Programme Costs £	Governance £	Total £
Salaries and sessional fees	74,175		74,175
Other office costs	49,034		49,034
Total	123,209		123,209

6. Employees

There were no full-time employees during the year and there were four part time employees.

7. Director remuneration and related party transactions

Some directors of the Pregnancy and Parents Centre are paid for their services in leading sessions. No directors were paid for their services in this financial year.

Daisy Dinwoodie was a trustee for the part of the year 22-23, she stood down for 23-24 and has been reinstated in 24-25.

8. Analysis of charitable funds

Analysis of fund movements

Balance 2023	Incoming resources	Resources expended	Balance 2024
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	£	£	£	£
General funds	52,111	68,901	101,369	19,643
Restricted funds	17,385	42,261	21,840	37,805

9. Analysis of net assets between funds

	General fund £	Restricted funds £	Total £
Cash at bank	36,967	20,421	57,388
Current liabilities	0		0
Current assets	60		60
	<u>37,027</u>	<u>20,421</u>	<u>57,448</u>

10. Legal status of the company

The charity is a company limited by guarantee and has no share capital. Every member of Pregnancy and Parents Centre undertakes to contribute to the assets of the company in the event of a winding-up while he/she is a member, or within one year after he/she ceases to be a member, for payment of the liabilities of the company contracted before he/she ceases to be a member, such amounts as may be required not exceeding £1.