



Abortion Support Network

Report and Financial Statements

Year ended: 31 December 2016

Charity Number: 1142120

Trustees' Annual Report for the year ended 31 December 2016

Reference and administrative information

Abortion Support Network
Charity number: 1142120
Company number: 07017607

Registered address

The Apex 2 Sheriffs Orchard Coventry
CV1 3PP

Website

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

Chief Executive

Mara Clarke

Trustees

Caoileann Appleby
Caroline Kelly
Anja Nyberg
Katharine Stark, Chair (voted in as Chair May 2016, formerly Treasurer)
Helen Morris
Katherine Clough, Treasurer (voted in May 2016)
Jema Davis, Secretary (voted in May 2016)
Susie Corfield, former Chair (resigned May 2016)
Jennifer Reiter, former Secretary (resigned April 2016)

Directors registered at Companies House

Caoileann Appleby
Caroline Kelly
Jennifer Reiter (resigned 12th May 2016)
Susie Corfield (resigned 12th May 2016)
Anja Nyberg
Leni Morris
Katharine Stark
Jema Davis (appointed 12th May 2016)
Katherine Clough (appointed 12th May 2016)

Bankers

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

Directors' report by the trustees for the year ended 31 December 2016

The trustees present the directors' report and financial statements of the charity for the 12 month accounting period ended 31 December 2016. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, section 1A – The Financial Reporting Standard applicable in the UK and Republic of Ireland, and the Companies Act 2006. This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Structure, governance and management

Abortion Support Network (ASN) was established in October 2009 to provide financial assistance, accommodation and confidential, non-judgmental information and practical support to women who may be forced to travel from Ireland, Northern Ireland and the Isle of Man to access a safe and legal abortion. In its first two years ASN operated as a non-profit company registered with Companies House. We became a registered charity, number 1142120, in May 2011, having updated the ASN Memorandum and Articles of Association on file with Companies House with Memorandum and Articles of Association for a Charitable Company in March 2011. ASN is a mostly volunteer-run organisation managed by our founder and chief executive, Mara Clarke, and the board of trustees. ASN's chief executive has been paid by the charity on a consultancy basis since April 2013 and in April 2016 we appointed her as a full member of staff, after which she was paid a monthly salary. We have employed a bookkeeper for one day a week on a contractual basis from March 2016 and in January 2017 we also began paying a consultant to fundraise on our behalf.

Over 2016, ASN's seventh operational year, the organisation has continued to experience growth in the number of women accessing our services (see detail in the 'achievements and performance' section).

Throughout 2016 our board of trustees has consisted of seven active members taking on individual responsibilities. In May 2016 two trustees stood down and two new trustees were voted in; this has allowed for stability and consistency in the activities of the board throughout the reporting period.

The Memorandum and Articles of Association allows for a minimum of three trustees, one-third of which are required to retire from office at each annual general meeting although they may be re-appointed. In this period Susie Corfield and

Jennifer Reiter retired. Jema Davis and Katherine Clough were appointed as Secretary and Treasurer respectively. Kat Stark stood down as Treasurer and was appointed Chair. The new trustees were recruited and appointed according to specific criteria set by the board, who were looking for relevant skills and experience in governance and financial management. In addition, trustees must be passionate about reproductive rights, committed to helping women and be able to dedicate time and expertise to our organisation. Applicants need not work in or have experience in the fields of abortion or reproductive rights, as our goal is to create and maintain a board with diversity of expertise. During 2016, ASN began a process of reviewing the way the board of trustees works alongside a wider process of reviewing future staffing needs for the organisation, with the aim of moving away from trustees having operational responsibilities for areas such as fundraising or volunteer management towards a board that is only responsible for oversight and strategy.

The day to day management of the charity is delegated to the chief executive, working with our team of volunteers, consisting of between 50-60 individuals who undertake various roles, including helpline volunteers who respond to calls, texts and emails from people who contact us for information and financial assistance; hosts who provide women with accommodation, meals and transportation to and from clinics; and other volunteers working on fundraising, outreach, communications, social media, IT and administration. The contracted bookkeeper undertakes the day-to-day financial management activities associated with our donations, grant making and income and expenditures, overseen by the Treasurer who sits on the Board of Trustees. All ASN volunteers are carefully interviewed, screened and trained. During the period, payments totaling £35,516 were made to ASN's chief executive Mara Clarke, relating to consultancy fees, salary payments and expenses (see note 4 to the financial statements).

Objectives and activities

The objects of Abortion Support Network are to relieve the financial hardship of women facing an unwanted pregnancy who are forced to travel to access a safe, legal abortion. (However, note that ASN does not ask clients their gender, nor does gender identity influence grant eligibility).

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

ASN carries out these objects by providing women with:

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

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

Public benefit, achievements and performance

The Trustees are required to illustrate how in practice the activities of ASN meet the public benefit requirement. In accordance with Section 4 of the Charities Act 2011, we have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Provision of confidential, non-judgmental information

Between 1 January 2016 and 31 December 2016, ASN was contacted by and gave confidential, non-judgmental information to 801 clients, which is up from 648 people in 2015. ASN is contacted by phone or email, and in some cases by partners, friends, family or support workers.

ASN helpline volunteers can provide information to clients over text or email but the bulk of our contact with clients is on the phone. Volunteers provide information on the least expensive methods of abortion and travel, signpost clients to relevant local services and family planning agencies, assess financial need and award grants. Most of the clients who contacted us received some combination of confidential, non-judgmental information, financial assistance, and/or accommodation.

The following is a table detailing the multiplicity of issues that many clients were dealing with when they contacted ASN in 2016. One common factor in all the clients we fund, not mentioned in the table, is financial hardship.

Please note that ASN's team do not ask questions about these circumstances. Our records are based only on information that has been volunteered by clients.

Issues presented by clients as complicating factors in seeking safe legal abortion	Number of clients
Mental health issues	59

Drug or alcohol abuse	6
Domestic violence	32
Fetal anomalies	14
Medical issues with previous pregnancy/ies	17
Pregnant by rape	14
Migrant/ Refugee/ Traveller	38
Needed visa to travel	22
Homelessness	6
Suicidal	7

Provision of financial assistance

In the 12 months to 31 December 2016, ASN gave grants to 192 people totalling £58,876. Grants ranged from £9 to £2,015. For comparative purposes, in 2015 we gave 154 people grants totalling £43,484. Grants were made to help pay for treatment, travel and accommodation.

ASN's grant giving policy for the period ended 31 December 2016 remained as it was the previous year. The policy is that, finances permitting, ASN will provide a grant to any woman contacting us from Ireland or Northern Ireland who would be unable to access an abortion without our financial assistance. ASN phone volunteers assess the situation according to the information women provide about their financial situation and travel plans. In addition, in order to maximise the number of women we are able to help in the face of increased demand for our support, we have criteria aimed solely at reducing the costs of women's travel in order to allow our limited finances to go further. These criteria are flexible, with phone volunteers implementing them according to women's individual circumstances. We do not have any other criteria. It is our policy that we do not prioritise one woman's need over another, and therefore if a woman needs our financial assistance and we have the funding available, we give her a grant. In 2016 we were able to secure more than £11,000 in discounted prices which is in addition to the reduced fees that clinics offer to women resident in Ireland, Northern Ireland, and the Isle of Man.

Accommodation and hosting

For women who need to stay overnight in England, ASN assigns one of our hosts. Hosts accommodate women and, occasionally, a friend, family member or

partner as well as provide meals, take them to or from the clinic and pay local transport costs while they are with them. In 2016, ASN had hosts near clinics in Manchester, Liverpool, West London and South London.

In the 12 months to 31 December 2016 we hosted a total of 30 women for a total of 40 nights of accommodation. For comparison, in 2015 we hosted 33 women for a total of 42 nights of accommodation.

Furthering our goals

ASN is proud of how much we've grown since we started in 2009. Thanks to our incredible volunteers, donors, and supporters ASN has largely been able to keep up with client demand, which has grown by 24% in both 2015 and 2016. We developed a three year plan in 2016 designed to ensure ASN can continue to exist and meet client demand. The three year plan requires us to strengthen our people, our revenue and our infrastructure so that we can continue providing critical support to people who need us.

We present our progress in 2016, and our 2017 Goals.

2018 Goal	Progress in 2016	2017 Goal
1. Clients We want to be able to help every person who contacts us. We expect this to be 950 clients by 2018.	ASN heard from 801 clients in 2016 and gave grants to 192. At no point did we have to turn someone away due to lack of funds or lack of volunteer capacity.	We aim to be able to help 850 clients in 2017.
2. People We will implement a staff and volunteer structure that will ensure our capacity to deliver client services.	<p>The board of trustees has developed a new staff and volunteer structure for the organization for where we want to be at the end of 2018 and an implementation plan has been put in place for how we get there.</p> <p>As one of the first steps, a fundraising consultant was successfully recruited in November 2016 to start work in January 2017.</p>	We will implement the recruitment for the final stage of the staff structure, to split the roles of volunteer and services manager and operational director.

3. Fundraising We will diversify revenue and increase our income to meet need. We aim for this to be over £200k by 2018.	ASN has generated revenue of £149,388 in 2016 A financial plan has been created to look at how we will meet our income needs, which included the recruitment of a fundraising consultant as above.	We aim to generate revenue of £165k in 2017.
4. Governance ASN will transition from an operational Board to an oversight Board	A new Secretary and Treasurer were recruited in May 2016, and the former Treasurer was recruited to take on the role of Chair. ASN outsourced its bookkeeping in 2016.	We will continue to reduce the amount of operational work done by the board. We will implement an Annual Board Plan and a Staffing Timeline for the transition.
5. Infrastructure We will introduce a multiple-phone telephony solution as well as updating our data and file management systems.	A portable telephony solution was introduced in 2016. Our data and file management systems were updated during the summer of 2016.	We will maintain our data and file management systems, and identify any areas still requiring improvement.

Financial review

Reserves policy

The policy of ASN is to hold approximately 3 months of operational costs in reserve, including any costs that would be incurred on a winding up. At the end of the 12 month financial period to 31 December 2016 that amount was calculated as £28,200. All funds that are not required for operational costs are to be spent on furthering the charity's objectives in line with ASN's grant giving policy. The Trustees, with guidance from the Treasurer, review this policy at least twice a year.

Fundraising

ASN relies on a combination of grants, regular donations and single donations from our individual supporters and a small amount of funds generated at events. In 2016, we increased our efforts to secure funding through crowdfunding campaigns. This year we received £149,388 total income from all sources which was made up of:

- £50,245 from one-off donations.
- £63,031 from regular monthly donations. We received an average monthly income of £5,253 per month.
- £7,428 from our 2016 crowdfunding campaign which ended in January 2017.
- £8,821 in Gift Aid.
- £10,800 in sponsorship from abortion care partners who are sponsoring our website. Their logos will appear on our website throughout 2016.
- £8,730 from community fundraising and events.
- £300 in donated professional services
- £33 in bank interest

Statement of Trustees' Responsibilities for the Financial Statements

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

Company law requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of the its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates which are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

On behalf of the Board, signed 6 March 2017:

A handwritten signature in black ink, appearing to be 'K Clough', written on a light-colored background.

K Clough (CA) (Treasurer)

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

I report on the accounts of the company for the year ended 31 December 2016 which are set out on pages 13 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England and Wales (ICAEW).

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

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

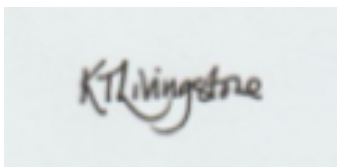
Independent examiner's statement

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

- which gives me reasonable cause to believe that, in any material respect, the requirement to keep accounting records in accordance with section 386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the

Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

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

A handwritten signature in dark ink, appearing to read 'K Livingstone', is centered within a light gray rectangular box.

Mrs K Livingstone
Chartered Accountant (ICAEW)
Address: 19 Deck Court, Tentelow Lane, Southall UB2 4FD, UK

Date: 8th March 2017

Statement of Financial Activities (including Income and Expenditure account) for the year ended 31 December 2016

		Unrestricted funds	Restricted funds	Total year to 31 December 2016	Total year to 31 December 2015
	Note	£	£	£	£
<i>Income</i>					
Individual donations	8, 10	113,609	-	113,609	86,460
Gift aid		8,821	-	8,821	8,677
Fundraising events and crowdfunding		8,730	7,428	16,158	10,657
Grants	2	-	-	-	3,198
Website sponsorship fees		10,800	-	10,800	7,200
Travel subsidies		-	-	-	1,011
Total income		141,960	7,428	149,388	117,203
<i>Expenditure</i>					
Grants to clients		58,631	-	58,631	43,484
Cost of generating funds		4,834	-	4,834	2,823
Operational expenditure	3, 10	12,294	-	12,294	6,249
Consultancy and staff payments	4	34,391	-	34,391	29,525
Total expenditure		110,150	-	110,150	82,081
Net income/(expenditure) and net movement of funds for the year		31,810	7,428	39,238	35,122
Fund balance brought forward		71,058	-	71,058	35,936
Fund balance carried forward		102,868	7,428	110,296	71,058

Accounts for the 12 months ended 31 December 2016

Balance Sheet as at 31 December 2016

		Balance as at 31 December 2016	Balance as at 31 December 2015
	Note	£	£
Current assets			
Debtors	5	28,846	11,183
Cash in bank and in hand		89,606	68,570
Total current assets		118,452	79,753
 Creditors: amounts falling due within one year	6	(8,156)	(8,695)
Total assets less current liabilities		110,296	71,058
Total net assets		110,296	71,058
 The funds of the charity			
Restricted income funds		7,428	-
Unrestricted income funds		102,868	71,058
Members funds		110,296	71,058

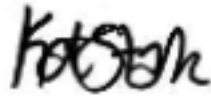
The notes on pages 15 - 20 form part of these financial statements.

The Trustees have prepared the financial statements in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The accounts were approved by the Trustees on 6 March 2017 and signed on their behalf by:

A handwritten signature in black ink, appearing to be 'K Clough', written on a light-colored background.

K Clough (CA) (Treasurer)

A handwritten signature in black ink, appearing to be 'K Stark', written on a light-colored background.

K Stark (Chair)

Notes to the Financial Statements

For the year ended 31 December 2016

1. Accounting Policies

(a) Basis of preparation

The financial statements have been prepared 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) (effective 1 January 2015) – (Charities SORP (FRS 102)), FRS 102, section 1A – the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are as follows:

(b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102, section 1A and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were required.

(c) Fund accounting

Funds held by the charity are either:

- ☐ Unrestricted general funds – these are funds which may be used in accordance with the Company's objects at the discretion of the Trustees.
- ☐ Restricted funds – these are funds which may be used only for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

(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 grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions at-

tached 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.

(e) Volunteer contribution

ASN benefits greatly from the involvement and support of its many volunteers, details of which are given in the annual report. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.

However, where professional services are provided to the charity free of charge, their value is recognised as both an income and an expense (see note 10).

(f) Expenditure

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.

(g) Foreign currencies

Foreign currency transactions are translated into sterling using the exchange rates prevailing at the dates of the transactions. Assets and liabilities denominated in foreign currencies are translated into sterling at the period end exchange rate. Exchange differences are taken into account in determining net income.

(h) Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2. Grants

	12 months to 31 Dec 2016	12 months to 31 Dec 2015
	£	£
Silicon Valley Community Foundation	-	3,198
Total	-	3,198

3. Net incoming resources for the year

Net income after incoming resources for the year is stated after charging the following amounts:

	12 months to 31 Dec 2016	12 months to 31 Dec 2015
	£	£
Independent examination fee	800	800
Total	800	800

4. Staff costs and cost of key management personnel

	12 months to 31 Dec 2016	12 months to 31 Dec 2015
	£	£
Salary and wages	26,100	-
Pension costs	435	-
Social security costs	-	-
Total	26,535	-

Our chief executive, Mara Clarke, was employed to undertake projects for ASN on a consultancy basis, and received payments totaling £7,856 during the 12 month period to 31 December 2016 in relation to consultancy fees, and £26,535

in salary and pension payments following her transition to employee status. She also received expenses totaling £1,125.

There are no employees who received employee benefits in excess of £60,000 during the period.

5. Debtors

	12 months to 31 Dec 2016	12 months to 31 Dec 2015
	£	£
<i>Trade debtors</i>		
Crowdfunding income donated but not yet received	7,645	-
<i>Prepayments and accrued income</i>		
Civil liability insurance	56	-
Payroll and pension costs	185	-
<i>Other debtors</i>		
Staff loan (see note 8)	1,800	-
Gift aid due but not yet received	11,960	7,583
Website sponsorship payment invoiced but unpaid	7,200	3,600
Total	28,846	11,183

Gift Aid relates to claims made after the year end on income received prior to the year end. Gift aid is recognised in the same year as the income on which it is claimed, in accordance with standard accounting practice.

6. Creditors

	12 months to 31 Dec 2016	12 months to 31 Dec 2015
	£	£
<i>Trade creditors</i>		
Clinic fees owed	5,580	5,221
Client flight costs accrued	-	244
Telephone costs	163	-
<i>Accruals and deferred income</i>		
Independent examiner's fee accrued	800	800
Bookkeeping fees accrued	480	-
Consultancy fees and unpaid expenses	146	2,430
Crowdfunding expenses accrued	987	-
Total	8,156	8,695

7. Employees

The average number of persons employed by the company during the year was 1 (2015 – none).

8. Related party disclosures

Trustees made unconditional donations totaling £1,902 to ASN during the year to 2016, which are included in income.

Expense payments totalling £20 were paid to one trustee in the period in respect of phone costs. None of the Trustees have been paid any remuneration or received any other benefits from an employment with ASN. Some expenses are donated back to ASN, but the amounts are repaid independently of the expense payment, and not netted off, in order that gift aid can be claimed in relation to the income.

Due to a transposition error in the preparation of payroll, the executive director Mara Clarke was overpaid by £1,800 during the year to 31 December 2016. The error was identified after the year end and the amount has now been repaid in full. The amount which was outstanding is recognised as a staff loan at the year end.

9. Pensions commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund (NEST). At the balance sheet date there were no unpaid contributions in the current or previous year.

10. Services donated

During the year ASN received professional services without charge in respect of its legal obligations to its staff and clients, and in respect of technology and databases. The value of these services has been estimated as £300 and included in the expenses and income for the period.