

We are an independent healthcare charity which for more than 55 years, has been advocating and caring for women and couples who decide to end a pregnancy.

ANNUAL REPORT

2023/2024

Includes Trustees' Report, Strategic Report and S172 Statement.

BRITISH PREGNANCY ADVISORY SERVICE

Company Number: 01803160

(A company limited by guarantee)

BPAS 
British Pregnancy Advisory Service



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INDEPENDENT
HEALTHCARE CHARITY
WHICH FOR MORE
THAN 55 YEARS, HAS
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PREGNANCY.**

ANNUAL REPORT 2023/2024



**I FELT VERY SAFE AND UNDERSTOOD
TALKING TO THE NURSE. I WAS
UNDERSTOOD AND SHE WAS VERY KIND
AND SUPPORTIVE. IT WAS ALL DEALT
WITH VERY QUICKLY I HAD MY PACKAGE
THE NEXT DAY (SATURDAY). COULDN'T
FAULT THE SERVICE AT ALL.**



BPAS client

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Overview

In 2023/24 We Provided:

106,424
Abortions

109,210
Telemedicine
Consultations

44,714
Face-to-face
Consultations

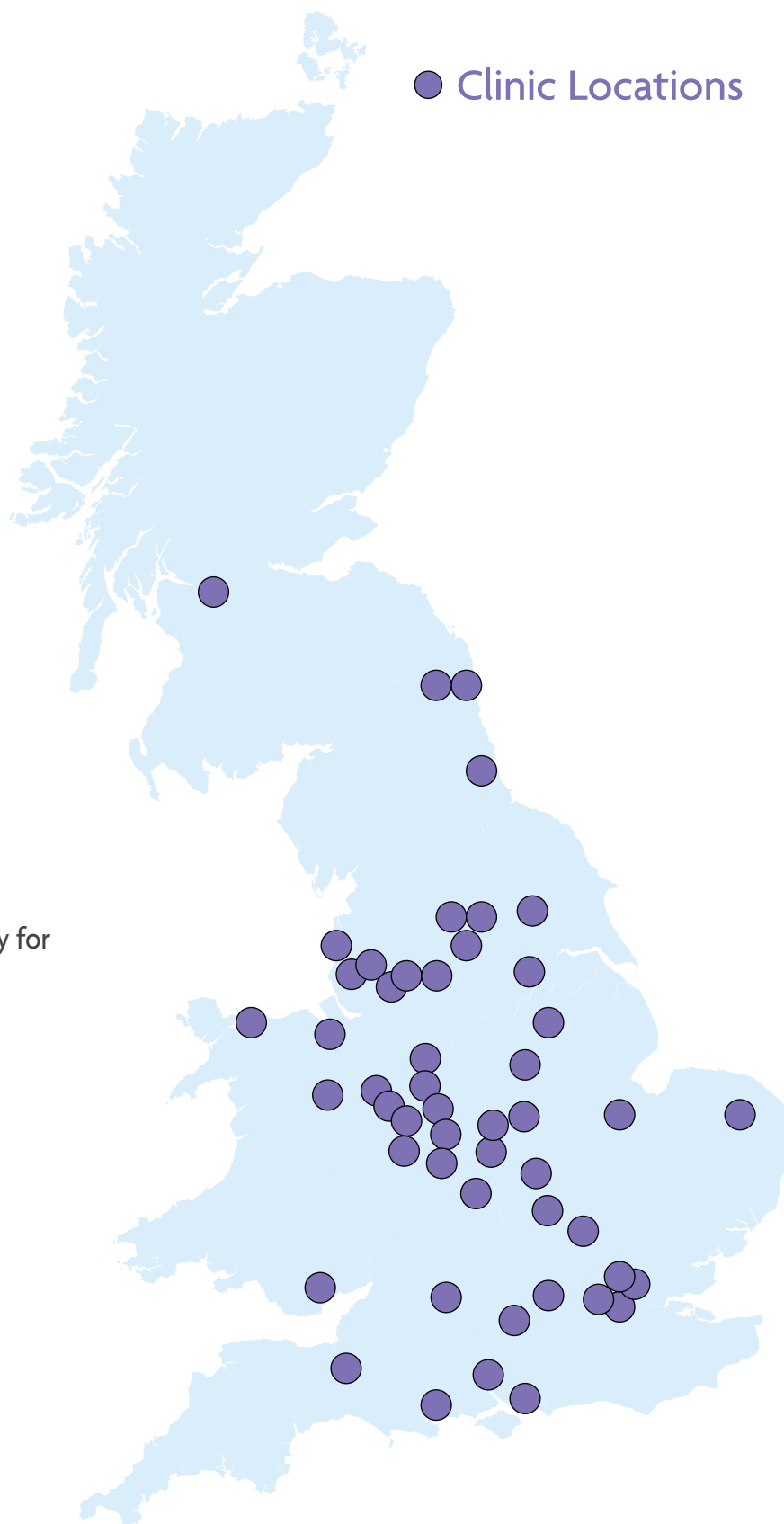
65,388
Pills By Post

442
Terminations of Pregnancy for
Fetal Anomaly (TOPFA)

35,302
Patients with
Contraception

1,165
Vasectomies

● Clinic Locations



MESSAGE FROM OUR EXECUTIVE CHAIR & CHIEF EXECUTIVE



DR LUCY MOORE

Executive Chair



HEIDI STEWART

Chief Executive

2023/24 was a year of profound change, innovation, and investment in BPAS as an organisation.

2023/24 was a year of profound change, innovation, and investment in BPAS as an organisation. Coming into 2023, we had gone through a period of financial difficulty, accompanied by a challenging Care Quality Commission (CQC) review and assessment of the leadership of our service. This was placed against a backdrop of sustained increased demand for abortion services, and a prolonged rise in the cost of living which impacted both women's pregnancy choices and the costs of delivering our service.

Our colleagues have risen to these challenges with their ongoing commitment and dedication and we want to take this opportunity to thank each of them for ensuring BPAS goes from strength to strength in the coming years. We emerged at the end of this year more financially secure, and with a positive CQC report recognising the improvements our staff and leadership have worked so hard to achieve. Working alongside NHS England's improvement team, we have redeveloped our governance framework, are collaborating with national bodies to improve ways of embedding medicines management across national services and have embedded data-driven performance monitoring throughout the organisation. We continue to work to ensure the golden thread of patient care travels not just from floor to board, but from board to floor.

At a senior level, we have also seen substantial personnel changes, with both of us being new to the roles of Executive Chair - Dr Lucy Moore, and Chief Executive - Heidi Stewart. Alongside us, we now have in place an interim Clinical Director - Mary Sexton, a new Director of Finance - Laura Clare, a new Head of Corporate Governance - Verity Jowett and a new Director of Research and Innovation - Dr Patricia Lohr.

We have made significant investment in our front-line staff ensuring our nursing and quality team can continue to deliver outstanding care to our patients.

Together, we are working to develop a clear strategy for the organisation and remain committed to constant improvement of our services including reductions in waiting times, sustainability of surgical services, and our ongoing work with NHS England and our commissioners.

We remain committed to investing in our vital work on advocacy, and research and innovation. We remain optimistic of reform of the law around abortion to remove women from the criminal law and to seek wider reform of the law in the new Parliament – ensuring that no more women face the unacceptable threat of police investigation, arrest, prosecution, and prison for ending their own pregnancy. We are committed to seeing the full implementation of safe access zones to prevent the harassment of women outside abortion clinics, passed by Parliament in May 2023 but still not yet in force.

Going into 2024/25, we will continue to ensure the ongoing improvements BPAS needs to make. As a leadership team, together we remain dedicated to ensuring our service continues to be caring, evidence-based, and patient-centred.

This annual report is evidence of the dedication of the wider BPAS team, who continue to go above and beyond to ensure patients can access our vital and needed healthcare.

Finally, we would like to thank Clare Murphy and Dame Cathy Warwick (our outgoing CEO and chair) for their dedicated contributions to BPAS.

98% | OF OUR CLIENTS WOULD RECOMMEND BPAS TO SOMEONE THEY KNOW WHO NEEDED SIMILAR CARE.

AMBITION, PURPOSE AND VALUES

OUR AMBITION

A future where every woman can exercise reproductive autonomy and is empowered to make her own decisions about pregnancy.

OUR PURPOSE

To remove all barriers to reproductive choice and to advocate for and deliver high quality, woman-centred reproductive health care.

OUR VALUES

COMPASSIONATE - we listen to women and deliver services to meet their needs. We build relationships with those we care for based on empathy, dignity and respect.

COURAGEOUS - we are the voice of the women we care for and are never afraid to advocate on their behalf, particularly when others are silent. We are at the forefront of innovation in clinical care and campaign tirelessly for the services women need.

CREDIBLE - we act with integrity. Everything we do is evidence-based and ethical, informed by our knowledge and understanding of the needs of the women we serve.

COMMITTED TO WOMEN'S CHOICE - we believe that women are best placed to make their own decisions in pregnancy, with access to evidence-based information to inform those choices, and the services they need to exercise them.

WE PROVIDE ACCESS TO
TERMINATION OF PREGNANCY FROM
48 CLINICS AND 5 TELEMEDICINE
HUBS ACROSS THE UK.

WE HOLD 41 CONTRACTS AND
14 PROVISION ARRANGEMENTS
ACROSS THE UK AND BRITISH ISLES.

WE HAVE 906 CONTRACTED STAFF
(660.1 FTE) AT 31 MARCH 2024.

99.7% OF THE TREATMENTS
PROVIDED WERE FUNDED BY
THE NHS.

WE PROVIDED CARE IN 74
DIFFERENT LANGUAGES.

WE USED OUR CHARITABLE FUNDS
TO HELP 392 PATIENTS TRAVEL
TO SAFELY ACCESS ABORTION
SERVICES.

OUR OVERALL SATISFACTION SCORE
FOR 2023/24 FROM THE PATIENT
SATISFACTION SURVEY WAS 9.51
OUT OF 10.

Mandy Ham
Admin Co-ordi

BPAS is committed to furthering reproductive choice both through our service delivery and our campaigns.



WHO WE ARE

We are the British Pregnancy Advisory Service;
we are a reproductive independent healthcare charity in the UK.

We are British Pregnancy Advisory Service; we are a reproductive independent healthcare charity in the UK. BPAS exists to support and enable people to make their own reproductive choices. We believe women are the ones best placed to make their own choices in pregnancy, from contraception, to pregnancy and birth choices, using unbiased, evidence-based information to support their decisions, and high-quality services to exercise them. We have been providing women centred reproductive healthcare for more than 50 years, mostly on behalf of the NHS.

We continue to advocate, educate and campaign to defend and extend reproductive healthcare services to better suit the needs of women in the UK. We pride ourselves on being an integral part of the change in law in 2023 to ensure telemedicine and pills by post continues post pandemic, allowing greater access to abortion care. Where barriers prevent women accessing reproductive healthcare exist, we will remove them.

GOVERNANCE

BPAS is a company limited by guarantee (No. 01803160) and a Registered Charity (No. 289145). As such, we are subject to audit by the company BDO LLP and submit audited annual financial statements to Companies House and an annual return and accounts to the Charity Commission. BPAS is also regulated by the Care Quality Commission (CQC), which regularly visits registered treatment units in England and the Healthcare Inspectorate in Wales. BPAS operates under licenses for healthcare provision from NHS England and for abortion services from the Department of Health and Social Care.

Coming into 2023/24, BPAS received a report from the CQC on a targeted inspection undertaken at a national level on the 'well-led' key question. This report raised concerns about governance, leadership capability and capacity, risk investigation and management, the fit and proper persons provisions, and Freedom to Speak Up design. As a result, a Section 29 regulatory notice was issued which required BPAS to undertake a number of actions before reinspection.

In response to the report, BPAS received support from the improvement arm of NHS England, and undertook a detailed improvement plan to deliver on the changes required.

Reinspection took place on 16 April 2024 and

the S29 was lifted. The report from the CQC cited the rapid improvement journey BPAS had been on, while recognising that there were ongoing streams of work which would continue to deliver improvement in 2024/25 and beyond.

With the involvement of NHS England throughout 2023/24, BPAS has made two key changes to the governance of our service. The first is a move to a clinically led service, with increased responsibility at a management level on the medical and nursing, midwifery and quality teams. The second is one which relies on cross-departmental oversight and management of our key targets and risks.

This Triumvirate structure includes a representative from the medical (doctor), quality (nurse or midwife), and operational

teams to come together and manage the delivery of the abortion service. This Triumvirate is now operational at an executive leadership and divisional level, with quality matrons, regional clinical directors, and operational managers all having roles in this group. Our plan for 2024/25 is for further embedding of this structure down to unit level.

We have also started monthly integrated performance meetings including clinical and quality data such as clinical audits, wider Key Performance Indicators using Statistical Process Control charts, and escalation of key risks and concerns. These meetings enable the divisional triumvirate to work more effectively with the executive leadership team and is helping us to embed the golden thread of communication and escalation through the organisation.

BPAS S172 Statement 2023/24

In accordance with Section 172 of the Companies Act 2006 each of the Trustees and directors act in a way that he/she considers, in good faith, would be most likely to promote the success of BPAS in line with the company's objects, to wit:

- Advancing and promoting health and healthcare in relation to sexual and reproductive health
- Providing advice, treatment and assistance to the general public on fertility and infertility, including through the lawful termination of pregnancy; and
- Providing and promoting education and research on the subject of fertility, infertility, pregnancy and the termination of pregnancy.

The board has a diverse set of skills, knowledge and experience which assists it in making informed decisions to promote the long-term success of the charity.

When making decisions, consideration is given to:

- The likely consequences in the long-term;
- The interests of the workforce;
- The need to foster relationships with suppliers, customers and other key stakeholders;
- The impact of the company's operations on communities and the environment;
- The need to protect BPAS' reputation for high standards of conduct; and
- The need to act fairly between members of the company.

WIDER OPERATION OF BPAS

BPAS's business goals and Trustee responsibilities and engagement are closely linked to the delivery of a quality service, supporting patients to access reproductive healthcare when they need it. The BPAS Trustees have been responsible for oversight and driving through a period of substantial change across the organisation during 2023/24, including substantial work with our regulators and our commissioners.

Our healthcare-based delivery is summarised in full in our annual Quality Report published on our website here - <https://www.bpas.org/media/fizl2o2b/quality-report-2023-24.pdf>. This Report includes a comment from our largest commissioner, the Black Country Integrated Commissioning Board, stating:

"This quality report clearly highlights all the good practice that BPAS have undertaken and embedded within their services. It is reassuring to see that they also follow the CQC five key lines of enquiry ensuring that they are delivering safe, effective, caring, responsive and well-led service provision.

"The number of incidents reported has reduced in 2023/24 highlighting that their safety strategy is effective with fewer major risks being reported than previous years. Ongoing work with local governments across England, Scotland and Wales is positive and will lead to a better experience for service users as safe access zones are enforced.

"Waiting times have reduced from 2021/22 to 2023/24 ensuring that service users are being seen more quickly, which is positive, and aftercare support has also improved promoting better experience for everyone accessing the services.

"There are clear plans throughout the report covering all aspects of service delivery, and if these are all implemented then this will lead to further improvements during 2024/25. The implementation of telemedicine has been a success and hopefully the new remote Sayana Press service will improve the uptake of contraception especially LARCs during 2024/25.

"Recruitment is positive although there are still areas where recruitment of staff is an issue, but staff retention has improved showing that BPAS value their staff and are investing in their learning and development through a range of different training options."

"THERE ARE CLEAR PLANS THROUGHOUT THE REPORT COVERING ALL ASPECTS OF SERVICE DELIVERY, AND IF THESE ARE ALL IMPLEMENTED THEN THIS WILL LEAD TO FURTHER IMPROVEMENTS DURING 2024/25."

GOVERNANCE & OUR STAKEHOLDERS

STAKEHOLDER ENGAGEMENT

BPAS takes stakeholder engagement seriously and is currently considering all stakeholders in the development of its strategy. All Board and Committee papers have a consultation /communication section in the executive summary to outline how key stakeholders have been engaged. Details on how each of our key stakeholder groups are involved in decision making is outlined below:

PEOPLE:

A number of engagement and feedback mechanisms for our employees are well established - the main vehicle being our People Forum, where elected employee representatives from across the organisation meet with senior leadership on a quarterly basis to discuss a varied agenda which might include pertinent matters of the day, collaboration and contribution to operational and strategic issues, proposed consultations with staff on changes to terms and conditions and reviewing and ratifying all people-related policies. Outside of this forum, a monthly 'All Staff Call' is provided, where topics and speakers range between timely updates, areas of special interest and responses to requests for further information. It's also an opportunity for staff to ask questions in real-time. Elsewhere, the BPAS workforce has opportunities to champion areas of work, whether related to service provision or research initiatives (most often through collaborate, build, test and train workstreams and environments), or to champion areas of interest and / or personal development – for example, Equity, Diversity, Inclusion & Belonging Champions, Internal Communications Champions Group and Freedom to Speak Up Guardians.

BPAS conducts an annual employee survey via a third party supplier and enjoys an uncommonly high level of response. We publish both headline and full results, invite employees to reflect on these and feed back into a National

Action Plan each year. Progress against the National Action Plan is tracked and shared on a monthly basis. A half-year 'pulse' survey is conducted to measure and share progress on important employee matters before the annual cycle begins again.

SUPPLIERS:

BPAS engages with its key suppliers through regular contract review meetings both on and off site to review supplier KPI's and SQA (Supplier quality assessments). Where possible our aim is to dual source as many line items as possible to reduce the possibility of a stock out within our supply chain which could result in a service disruption. We continually benchmark our contracts and costs to ensure we are getting value for money whilst sourcing similar quality products which offer BPAS savings and regularly engage our suppliers in key service change discussions.

COMMUNITY AND ENVIRONMENT

BPAS recognises our responsibility to reduce our carbon and environmental footprints and commit to being an environmentally responsible, sustainable healthcare provider and charity.

BPAS measures its carbon footprint on an annual basis and has seen significant reductions since 2019, we recognise that some of this benefit is due to the impact of Covid-19, but we are committed to continuous, sustainable, improvement.

BPAS has recently offered its first sustainability apprenticeship and is working with the Carbon Literacy Trust to introduce training to all staff through our induction programme. The full sustainability policy and net zero plan will be presented to the Board during 2024/25.

CUSTOMERS:

The majority of BPAS' income is provided through contracts with NHS Integrated Commissioning Boards (ICBs). Engagement is key to maintaining commissioner/provider relationships and the BPAS Business Development team meet regularly with each ICB that we hold a contract with. Quarterly Contract Review Meetings are held where activity and performance are reviewed with subject matter experts from both parties contributing to the discussion.

Where possible we involve commissioners in our service development and Research and innovation activities whilst also engaging with wider Sexual Health and community stakeholders.

BPAS's ultimate customer is the patients that we serve. BPAS ensures that all patients have their voices heard, to enable us to provide services that are responsive to their needs. BPAS does this by:

- Ensuring local and formal complaints are managed appropriately and to agreed timelines;
- Learning is shared within the organisation and policies/procedures are updated in response, where appropriate to be responsive to patient needs;
- Providing a mechanism to gauge patient satisfaction with the services they receive;
- Carrying our research and service evaluations that amplify the patient voice to drive improvements;
- Carrying our duty of candour to expected time frames and always invite direct conversations between the service provider and patient;

REGULATORS:

BPAS works with a number of regulators including:

- **The Charities Commission**
- **Care Quality Commission (CQC)**
- **NHS England (NHSE)
(as a 'Hard to Replace' provider)**
- **Healthcare Inspectorate Wales (HIW)**
- **Healthcare Improvement Scotland (HIS)**
- **Regulation and Quality Improvement Authority (RQIA)
(in Northern Ireland)**
- **Home Office**

Regular discussion is had with each of these bodies and their input into key issues and decision making is often sought.

BPAS meets with both NHSE and CQC on a regular basis. Our CEO holds meetings with the NHSE to discuss issues ranging from commissioning to surgical capacity and wider workforce development. We also attend a quarterly tri-party meeting with NHSE and MSI (Marie Stopes International), the other largest provider in our sector. This ensures an open and collaborative approach to ensuring service access and choice for our patients. We have been part of enhanced oversight from the team at NHSE following the CQC Well-Led Inspection and these bi-monthly meetings include NHSE and ICBs to give assurance that we are delivering on the key metrics within our improvement plan, we envisage these moving to quarterly from 2025 given the progress made to date.

We foster an open and positive relationship with the CQC and meet on a regular basis to discuss a range of topics including clinical governance and patient safety. Outside of these meetings we proactively engage our regulators if there is a matter of concern we want to seek guidance on.

PARLIAMENT AND PARTNERSHIPS

BPAS leads the pro-choice sector's work to deliver improved legal, political, and cultural settlements for abortion care and reproductive rights. This includes the co-ordination of a group of nearly 40 organisations ranging from medical Royal Colleges, to trade unions, to Violence Against Women and Girls groups who are all united in improving reproductive health and rights in the UK. These partnerships help us to broaden our reach and increase the likelihood of success in our campaigns.

Alongside these organisations, we work with cross-party Parliamentarians to deliver legal change and to raise awareness about the ongoing challenges posed to reproductive health and rights. We have worked on our core campaigns with Parliamentarians including Rt Hon Dame Diana Johnson MP, Sir Bernard Jenkin MP, Daisy Cooper MP, Stella Creasy MP, Baroness Sugg, Baroness Thornton, Lord Hogan-Howe QPM, Baroness Watkins of Tavistock, and Baroness Barker. With these supportive members, BPAS has advanced our core campaigns and built increasingly wide networks of supportive engagement.

DURING 2023/24, BPAS:

- Led the campaign to remove women from the criminal law related to abortion – known as 'decriminalisation'. This aimed to protect vulnerable women who were suspected by the police – and often wider healthcare professionals – of ending their own pregnancies outside the law. This was set for votes in Parliament in spring 2024, which were unfortunately cut short by the calling of the General Election;
- Succeeded in putting safe access zones around abortion clinics into English and Welsh law in May 2023, after a decade-long campaign. These zones would protect women and abortion providers from harassment by anti-abortion campaigners immediately outside abortion clinics. These zones were set for implementation by spring 2024 but were delayed by the calling of the General Election;
- Continued our work in Scotland and Wales, as part of the Expert Working Group on abortion law reform convened by the Scottish government, and providing the Secretariat to the Cross-Party Group on Women's Health in the Welsh Senedd;



DECISION EXAMPLES

EXAMPLES OF PRINCIPAL DECISIONS MADE DURING 2023/24
THAT DEMONSTRATE THE ABOVE APPROACH ARE OUTLINED BELOW:

WITHDRAWAL OF BPAS FROM A LARGE, COMMISSIONED CONTRACT

During 2023/2024 BPAS has worked with NHS England and representatives from NHS commissioning organisations across the UK to discuss fairer funding for abortion services. This has resulted in various agreements across the country for NHS commissioners to move towards paying NHS tariff to enable abortion care providers to become financially sustainable. This work lasted for more than 18 months, and involved significant engagement with our regulators, customers and across the wider abortion sector.

As a result of this work BPAS decided during 2023/2024 that it would not bid for a significantly loss-making contract. This decision was made after an unsuccessful lengthy engagement process with the commissioning organisation to seek a negotiated settlement, and took into account the adequate service provision for patients with BPAS agreeing to provide a service for the duration of the notice period at a loss until a competitor organisation was in place to take over the contract. BPAS' Trustees specifically cited in their decision making around the future of this contract that the care of patients in the area was of the primary importance- in line with our company and charitable objectives.

NHS England were fully involved in the discussions and this decision supported the longer-term aim for BPAS to indicate that BPAS is no longer able to deliver services against underfunded contracts and reflect to commissioners who have positively engaged that BPAS will not use their funding to subsidise low paying parts of the country.

DECISION TO AWARD A SIGNIFICANT PAY INCREASE TO STAFF

During 2023/2024 BPAS considered budget setting options for 2024/2025, including various proposals for a pay increase for its staff.

In 2023/24 as part of BPAS' relaunched and refreshed People Forum, BPAS committed to more meaningful engagement and discussion with employee representatives. BPAS is not unionised, (although Unite is recognised within our Booking & Information Centre), and the People Forum is therefore an important part of our adherence to Information and Consultation Regulations. Members of the People Forum were consulted on the manner in which the annual review / pay award should be made in 2024.

The decision took into account the view of employee representatives balanced against affordability and the overall requirements of the 2024 / 25 budget and the longer-term financial sustainability of the organisation. Additionally, while recruitment remains incredibly difficult (in all professions, sectors and across the country and globe), attention needed to be paid to ensuring BPAS could retain staff if we are not able to easily replace or recruit them. The decision also took into account the pay awards being awarded within the NHS as the main competitor for staff recruitment.

RESEARCH, INNOVATION, ADVOCACY & CARE



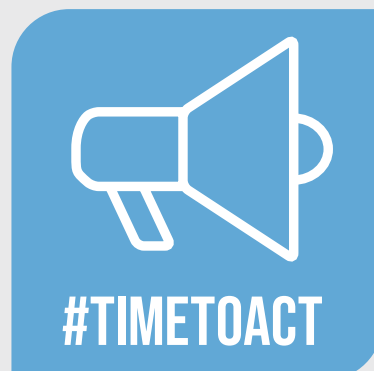
RESEARCH & INNOVATION

The Centre for Reproductive Research & Communication (CRRC) at BPAS conducts research and evaluations to improve access to evidence-based abortion care and establish health policy frameworks that uphold reproductive autonomy.

In 2023/24, 10 projects were initiated (5 internal, 3 external, and 2 collaborative) and 7 were closed. Eight projects are ongoing at BPAS. Project findings have been presented internally through webinars, project briefings and white papers to the Executive Leadership Team to influence policy decisions. External dissemination has included presentations at the 8th Annual British Society of Abortion Care Providers Conference (November 2023), Annual Update in Paediatric and Adolescent Gynaecology, hosted by the Royal College of Obstetricians and Gynaecologists and British Society for Paediatric and Adolescent Gynaecology (March 2023), and an Institute of Alcohol Studies online seminar entitled: 'An exploration of lay discussions about alcohol and pregnancy on Mumsnet.' (November 2023). Research has also been published in peer-reviewed journals (as below) and blog posts.

ADVOCACY

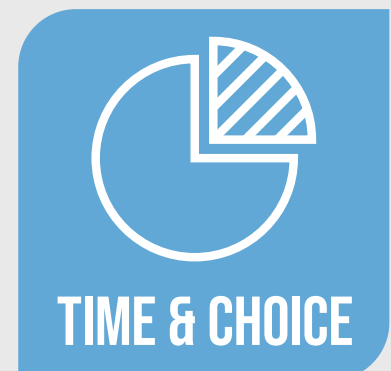
Our advocacy work throughout 2023/2024 has seen us progress on our mission to reform abortion law across the UK to enable the continued delivery of women-centred, high quality abortion care. Following our successful campaign to secure the enshrining of safe access zones around abortion clinics into law at the end of the 2022/23 financial year, we moved our main focus to continuing our longstanding #TimeToAct campaign to decriminalise abortion.



CARE

BPAS has invested heavily in increased staffing in the clinical aspects of the organisation in 2023/24, with a substantial increase in the number of Quality Matrons, the size and experience of the safeguarding team, and investment in a new medicines management team.

In the coming year, as a result of our stabilised financial situation, BPAS will be significantly increasing our frontline staffing with a focus on reducing waiting times and increasing client choice.



2023/24

10 PROJECTS WERE INITIATED
(5 INTERNAL, 3 EXTERNAL AND 2 COLLABORATIVE)

DELIVERING

FINANCIAL STABILITY

£5.7M
OVERALL SURPLUS

£56.6M
TOTAL INCOME

+16%
INCREASE IN INCOME

Following a challenging financial period in 2022/2023 and the successful implementation of a financial recovery plan, BPAS has returned to a financial surplus situation in 2023/24. Fairer pricing from NHS commissioners has increased income and will allow for significant required investment in 2024/25 in frontline staffing and infrastructure in both IT and Estates.

As part of the longer-term strategy BPAS will be working on a 3-year financial plan and cost improvement programme to maintain strong financial control and financial sustainability.

FINANCIAL RESULTS

Funding is received through fees charged for abortion, vasectomy, contraception and sexual health services provided to the NHS and Local Authorities and a limited number of individual paying clients.

The financial results of the company's activities are summarised on pages 23 to 36.

	23/24	22/23	Movement from previous year
	£'000	£'000	%
Income	56,647	48,842	16%
Expenditure	51,063	49,536	3%
Surplus/(Deficit) prior to loss on disposal	5,584	(694)	
Loss on disposal of operations	-	(1,510)	
Surplus/(Deficit)	5,584	(2,204)	
Gains on revaluation	115	74	
Net movement in funds	5,699	(2,130)	

In 2023/24 BPAS made an overall financial surplus of £5.6m. Once adjusted for the increase in the value of buildings in the revaluation reserve this increases to £5.7m.

Total income was £56.6m which was a c.16% increase on income from the previous year. This was mainly due to a move in year towards fairer pricing with the NHS with many NHS ICBs agreeing to increased and fairer prices.

Total expenditure for the year was £51.1m, which was a 3% increase in costs in comparison to the previous year. This was due to increases in staffing and premises costs in line with improvements made in accordance with the improvement plan agreed with CQC.

Net cash provided by activities was £6.3m in 2023/24 compared to £0.9m in 2022/23. The net investment in capital items was £0.7m in the year which related to the purchase of ultrasound scanners and IT equipment. Details of all acquisitions and disposals of fixed assets during the year are recorded in note 5 to the financial statements.

Total funds increased to £15.6m in 2023/24 from £9.9m in 2022/23 due to the surplus made in year and the gain on the revaluation reserve of freehold properties.

POLICY ON RESERVES

The Boards objective is, over a period of time, to generate modest surpluses in order to facilitate investment in the infrastructure of the Charity, and to develop and maintain sufficient general reserves to mitigate cash flow risks and seasonality in the profile of income. The Trustees monitor the level of reserves and have recognised that reserves have been eroded over previous periods and have embarked upon a series of actions to improve liquid reserves. Despite this erosion the Trustees consider that

the current level of reserves at the year end, coupled with the action taken, to be more than adequate to mitigate cash flows and seasonality of income in year. General reserves are £1.9m (2002/23- negative £4.4m) with nil in Restricted reserves. (2022/23- nil).

The remaining reserves (Revaluation and Designated Reserves) total £13.7m (2022/23- £14.3m). In accordance with Charity Commission guidance the BPAS Board operates a Risk

Based policy that enables the charity to safely reduce designated reserves, when appropriate, in order to invest in solutions and projects recommended in the Strategic Risk Register.

The Trustees are currently reviewing the reserves policy to ensure that reserves are maintained at a level that ensures financial sustainability.

RISK MANAGEMENT

The Trustees have considered the risks to which the Charity is exposed, in particular those related to operations and finances of the Charity, and believe there are adequate systems in place to manage the exposure of risks. These risks are captured in the Board Assurance Framework, the significant risk register or the finance departmental risk register depending on the scale of risk involved and are regularly reviewed through the governance framework. These risks include:

- Loss of Contractual Income, contracts are often short term (3 years) and are now with large NHS Integrated Commissioning Boards (ICBs), loss of a contract therefore exposes BPAS to loss of income risk. This is mitigated through engagement with NHS England and commissioners, an improvement plan to improve performance targets such as waiting lists and development of a reserves policy to protect against short term losses.
 - An unstable economic climate and the drive down of costs in the NHS, together with competitive pressure which is mitigated by continually reviewing service delivery and implementing efficiency savings across the service.
 - Credit and liquidity risk, which is mitigated by payment being received in advance from some customers, a current healthy cash balance, as well as an agreed overdraft facility. The development of the reserves policy will also ensure that a sufficient cash balance will be held to mitigate against contract loss.
 - Increased regulatory pressure as evidenced by the recent Well-Led inspection from the Care Quality commission.
 - Changes in the law relating to abortion, which is mitigated by working with and educating the policy makers. The Trustees Significant Risk Register Document is updated regularly and is reviewed at quarterly Board meetings.
- All risks have corresponding mitigations and action plans. Progress against plans is regularly reviewed.

GOING CONCERN

Relevant Trustees regularly revisit the going concern assessment at Finance, Audit and Risk Committee and make a self-certification each year to NHS England as part of NHS provider licensing arrangements.

The financial recovery plan approved at the Board in September 2022 was successfully delivered during 2022/23 and price negotiations in particular have resulted in a healthy financial surplus and cash balance in 2023/24. Fairer pricing with NHS commissioners has contributed significantly to a much more sustainable financial position and internally financial processes and policy have been strengthened.

The financial budget approved for 2024/25 also shows a small forecast in year surplus and positive cash balance.

The Trustees have also reviewed a 12-month forecast of income & expenditure, capital and cashflow to 31 March 2026 with scenarios modelled around loss of income. The Trustees feel that within the most likely range of scenarios that continuing prudent financial control will ensure that BPAS continues to operate within its financial resources. The Trustees feel that following successful delivery of the recovery plan, that it should not need to use its overdraft facility for the foreseeable future, although it will remain as an insurance. The Trustees consider that this should be sufficient to ensure that the Charity will continue to operate and meet its liabilities as they fall due for payment throughout the forecast period, which is a period of at least 12 months from the signing of the accounts.

Notwithstanding that the Trustees recognise that there remains a degree of uncertainty surrounding short term contract arrangements with the NHS, and ongoing inflationary pressures, this does not pose a material uncertainty that would cast doubt on the Charity's ability to continue as a going concern. After considering the projections of cash flow and profitability to support cash balances the Trustees have a reasonable expectation that the charity will have adequate resources to continue for the foreseeable future, which is for a period of at least 12 months from the signing of these accounts. For this reason, it continues to adopt the going concern basis in preparing the financial statements.

STRUCTURE, MANAGEMENT AND GOVERNANCE

TRUSTEES AND DIRECTORS

Dame Professor Cathy Warwick

(Chair to December 2023)

Dr Lucy Moore

(Executive Chair Designate 1/7/23,
took full-post Dec 2023)

Graham Colbert

Sam Smethers

Professor Sheelagh McGuinness

Debra Holloway

Professor Iain Cameron

(resigned June 2024)

Sanjay Shah

Anne Shevas

(Resigned March 2024)

Dr Jane Stewart

(Resigned 15/9/23)

Natasha Walton

Siobhan Kenny

Dawn Johnston

(appointed March 2024)

Dr Edgar Dorman

(appointed March 2024)

Dr Caroline Turner

(appointed March 2024)

Julian Atkins

(appointed March 2024)

BPAS is governed by its memorandum and articles of association dated 26 March 1984 and last updated by special resolution on 15 March 2022. The memorandum and articles of association will be updated in 2024.

BPAS is constituted as a company limited by guarantee, each Trustee guarantees a sum not exceeding £10 during their membership and for one year thereafter.

The role of the Board is specifically to direct and oversee the strategy and operations of the charity whilst delegating the day-to-day operations to the executive leadership team, the Trustees meet formally at least 3 times a year.

Decisions are made at either a full Trustee meeting or via discussion and agreement between formal meetings. Where it is more appropriate for a smaller group of Trustees to meet and agree on more specialist subjects, then a Trustee sub-committee is mandated to make decisions outside of the full board.

Sub-committees include Governance Remuneration & Nominations (GRN), Finance, Audit and Risk (FAR), Clinical Governance Committee (CGC).

In May 2023 the Trustees approached the Charity Commission to seek permission to appoint a paid executive chair to deliver the improvement plan required following the Well-Led inspection, this was approved by the Charity Commission in November 2023. The post expired in November 2024 and the Chair role will revert to a voluntary function.

Key management remuneration is set by a board sub-committee based upon reviews of market rates along with recruitment and retention requirements.

BPAS uses a recruitment consultant to support the recruitment and selection of new Trustees and ensure recruitment of candidates who provide a breadth of skill and experience. Final Trustee recruitment decisions are made by a panel of Trustees, including the Chair.

CHIEF EXECUTIVE OFFICER

Clare Murphy

held the role of CEO in 2023.

Dr Lucy Moore

took over as Executive Chair from July 2023

Heidi Stewart

was appointed as CEO and joined BPAS in April 2024 .

SENIOR LEADERSHIP TEAM

Simon Marsh

(Interim Finance and Support Services Director and Deputy CEO, until February 2024).

Laura Clare

(Director of Finance and Corporate Services – from February 2024).

Dr Patricia Lohr

(Medical Director to January 2024,
Director of Research and Innovation from January 2024).

Dr Melanie Robson

(Medical Director from February 2024 to July 24).

Rosemary Cutmore

(National Business Development Director).

Donagh Stenson

(Director of Marketing and Innovation –
resigned September 2023).

Stephen Franklin

(Secretary & Director of Risk & Compliance –
Resigned September 2023).

Joanne Deans

(Director of HR).

Cheryl Crosby

(Director of Operations).

Rachael Clarke

(Chief of Staff).

Rachael Greshon

(Director of Nursing, Midwifery and Quality
resigned June 2024).

Verity Jowett

(Company Secretary- appointed September 2023).

Mary Sexton

(Interim Director of Nursing, Midwifery and Quality
appointed June 2024).0

STREAMLINED ENERGY AND CARBON REPORTING (SECR)

UK ENERGY USE AND ASSOCIATED GREENHOUSE GAS EMISSIONS

Current UK based annual energy usage and associated annual greenhouse gas (“GHG”) emissions are reported pursuant to the Companies (Directors’ Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 (“the 2018 Regulations”) that came into force 1st April 2019.

ORGANISATIONAL BOUNDARY

In accordance with the 2018 Regulations, the energy use and associated GHG emissions are for those assets owned or controlled within the UK only as defined by the operational control boundary. This includes 55 clinics, two booking information centres and office, a warehouse in Redditch, and a new clinic opening in Liverpool City Centre. Additionally, three sites will be closed: the Booking Information Centre on the fifth floor, the Head Office on the fourth floor, and the IVF clinic at Christopher Place. This also covers company vehicles and personal vehicles used for business travel (“grey fleet”).

REPORTING PERIOD

The annual reporting period is 1st April to 31st March each year and the energy and carbon emissions are aligned to this period.

QUANTIFICATION AND REPORTING METHODOLOGY

The 2019 UK Government Environmental Reporting Guidelines and the GHG Protocol Corporate Accounting and Reporting Standard (revised edition) were followed. The 2023 UK Government GHG Conversion Factors for Company Reporting were used in emission calculations as these relate to the majority of the reporting period. The report has been reviewed independently by Briar (Briar Consulting Engineers Limited).

Electricity and gas consumption were based on invoice records, whilst mileage records were used to calculate energy and emissions from fleet vehicles and grey fleet. Gross calorific values were used except for mileage energy calculations as per Government GHG Conversion Factors.

The emissions are divided into mandatory and voluntary emissions according to the 2018 Regulations, then further divided into the direct combustion of fuels and the operation of facilities (scope 1), indirect emissions from purchased electricity (scope 2) and further indirect emissions that occur as a consequence of company activities but occur from sources not owned or controlled by the organisation (scope 3).

ESTIMATIONS

Estimates of energy consumption have been applied where data has not been made available from suppliers or landlords. The estimation method is based on a company-specific kWh per square meter benchmark for leased and rented clinics where actual consumption data is unavailable. In certain instances, techniques such as pro-rata adjustments have been applied to align the data with the reporting period or reflect changes in building occupancy, such as when a clinic has opened or closed partway through the reporting period.

ENERGY EFFICIENCY ACTION DURING CURRENT FINANCIAL YEAR

In the period 1 April 2023 to 31 March 2024, the Company have undertaken the following actions to improve energy efficiency:

- BPAS implemented regular monitoring and analysis of energy usage to identify opportunities for reduction.
- The organisation encouraged energy-saving behaviours, such as improved operational and control measures.
- BPAS supported remote working to decrease energy use in office spaces.
- The organisation prioritised virtual meetings to reduce the need for travel.
- BPAS encouraged the use of public transportation to minimize the carbon footprint.
- The organisation promoted environmental awareness through targeted communication efforts.
- BPAS adopted a green procurement strategy, focusing on energy-efficient and sustainable products.
- BPAS offered remote patient treatment options to reduce energy demands in healthcare setting.

BREAKDOWN OF ENERGY CONSUMPTION USED TO CALCULATE EMISSIONS (KWH):

Energy type	2021/22	2022/23	2023/24
Mandatory requirements:			
Gas	1,251,132	1,026,834	882,784
Purchased electricity	1,189,662	1,210,863	1,212,219
Transport fuel	621,329	745,001	1,289,426
Total energy (mandatory)	3,062,123	2,982,698	3,384,429
Voluntary requirements:			
Oil	150,395	143,073	131,966
Total energy (voluntary)	150,395	143,073	131,966
Total energy (mandatory & voluntary)	3,212,518	3,125,771	3,516,395

NOTE. FIGURES MAY NOT SUM DUE TO ROUNDING.

BREAKDOWN OF EMISSIONS ASSOCIATED WITH THE REPORTED ENERGY USE (TCO₂E):

Emission source	2021/22	2022/23	2023/24
Mandatory requirements:			
Scope 1			
Gas	229.2	187.4	161.5
Company-owned vehicles	31.5	62.0	196.2
Scope 2			
Purchased Electricity (location based)	252.6	234.2	251.0
Scope 3			
Category 6: Business travel (grey fleet)	121.4	121.8	114.7
Total gross emissions (mandatory)	634.7	605.4	723.4
Voluntary requirements:			
Scope 1			
Oil	38.6	35.4	34.3
Total gross emissions (voluntary)	38.6	35.4	34.3
Total gross emissions (mandatory & voluntary)	673.3	640.8	757.7

NOTE. FIGURES MAY NOT SUM DUE TO ROUNDING.

INTENSITY RATIO

The intensity ratio is total gross emissions in metric tonnes CO₂e (mandatory emissions) per total million-pound (£m) turnover. This financial metric is considered the most relevant to the Company's energy consuming activities and provides a good comparison of performance over time and across different organisations and sectors.

Intensity ratios	2021/22	2022/23	2023/24
Mandatory emissions only:			
Tonnes of CO ₂ e per million-pound turnover	16.2	12.4	12.8
Mandatory & voluntary emissions			
Tonnes of CO ₂ e per million-pound turnover	17.1	13.1	13.4

CONTACT DETAILS

REGISTERED OFFICE:

Orion House
2 Athena Drive
Tachbrook Park
Leamington Spa
CV34 6RQ
Company Number 01803160
Registered Charity 289145

REFERENCE & ADMINISTRATIVE DETAILS

AUDITOR

BDO LLP
Chartered Accountants and Registered Auditors
Two Snow Hill
Birmingham
B4 6GA

BANKERS

HSBC Bank UK PLC
Level 8
1 Centenary Square
Birmingham
B1 1HQ

PRINCIPAL SOLICITORS

Reynolds Porter Chamberlain
Tower Bridge House
St Katherine's Way
London
E1W 1AA

Trustees' Responsibilities

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

Company Law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the applicable Charities SORP.
- Make judgements and accounting estimates that 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 charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board on 6 December 2024 and signed on its behalf by



Lucy Moore -Executive Chair of Trustees.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRITISH PREGNANCY ADVISORY SERVICE

Opinion on the financial statements

In our opinion, the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements of British Pregnancy Advisory Service ("the Charitable Company") for the year ended 31 March 2024 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement and notes to the financial including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remain independent of the Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions related to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charitable Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Other Companies Act 2006 reporting

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report, which includes the Directors' Report, and the Strategic report prepared for the purposes of Company Law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic report and the Directors' Report, which are included in the Trustees' Report, have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Strategic report or the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept Charitable Company, or returns adequate for our audit have not been received from branches not visited by us; or
- the Charitable Company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities statement, the Trustees (who are also the directors of the Charitable Company for the purposes of Company Law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charitable Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Non-compliance with laws and regulations

Based on:

- Our understanding of the Charitable Company and the sector in which it operates;
- Discussion with management and those charged with governance; and
- Obtaining an understanding of the Charitable Company's policies and procedures regarding compliance with laws and regulations

we considered the significant laws and regulations to be the Charities SORP (FRS 102) – second edition and the Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

The Charitable Company is also subject to laws and regulations where the consequence of non-compliance could have a material effect on the amount or disclosures in the financial statements, for example through the imposition of fines or litigations. We identified such laws and regulations to be health and safety legislation and data protection.

Our procedures in respect of the above included:

- Review of minutes of meeting of those charged with governance for any instances of non-compliance with laws and regulations;
- Review of correspondence with regulatory and tax authorities for any instances of non-compliance with laws and regulations;
- Review of financial statement disclosures and agreeing to supporting documentation; and
- Review of legal expenditure accounts to understand the nature of expenditure incurred.

Fraud

We assessed the susceptibility of the financial statements to material misstatement, including fraud. Our risk assessment procedures included:

- Enquiry with management and those charged with governance regarding any known or suspected instances of fraud;
 - Obtaining an understanding of the Charitable Company's policies and procedures relating to:
 - Detecting and responding to the risks of fraud; and
- Internal controls established to mitigate risks related to fraud.
- Review of minutes of meeting of those charged with governance for any known or suspected instances of fraud;
- Discussion amongst the engagement team as to how and where fraud might occur in the financial statements;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Based on our risk assessment, we considered the areas most susceptible to fraud to be the posting of inappropriate journal entries to manipulate financial results and management bias in the accounting estimates.

Our procedures in respect of the above included:

- Testing a sample of journal entries throughout the year, which met a defined risk criteria, by agreeing to supporting documentation; and
- Assessing significant estimates made by management for bias.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at:

<https://www.frc.org.uk/auditorsresponsibilities> This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charitable Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charitable Company and the Charitable Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:
Samantha Lifford
FC86A145C4F04E5...

Samantha Lifford (Senior Statutory Auditor)

For and on behalf of BDO LLP, statutory auditor

Birmingham, UK

Date: 10 December 2024

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

For the year ended 31 March 2024

	Unrestricted 2024 £'000	Restricted 2024 £'000	Total 2024 £'000	Total 2023 £'000
INCOME:				
Incoming from:				
Donations and Legacies	109	-	109	128
Investment Income	-	-	-	-
Grants	-	6	6	23
Incoming from charitable activities:				
Fees for services	56,423	-	56,423	48,666
Other Income:				
Bank Interest	71	-	71	-
Profit on sale of Fixed Assets	38	-	38	25
Total Income	56,641	6	56,647	48,842
EXPENDITURE ON:				
Charitable activities				
Advice, Treatment and Care	50,127	6	50,133	48,901
Education Advocacy and Research	930	-	930	635
Total Resources Expended	51,057	6	51,063	49,536
(Loss on disposal of operations)	-	-	-	(1,510)
Net income/(expenditure)	5,584	-	5,584	(2,204)
Gains on revaluation:				
Unrealised	115	-	115	74
Net movement in funds	5,699	-	5,699	(2,130)
Fund Balances brought forward at 1 April	9,906	-	9,906	12,036
Fund balances carried forward 31 March	15,605	-	15,605	9,906

All gains and losses recognised in the year are included in the Statement of Financial Activities.

The notes on pages 26 to 36 form part of these financial statements

BALANCE SHEET (Company No. 01803160)

As at 31 March 2024

	Notes	£'000	2024 £'000	£'000	2023 £'000
FIXED ASSETS					
Tangible Assets	5		8,553		9,042
CURRENT ASSETS					
Stock	6	971		909	
Debtors	7	5,581		5,990	
Cash at bank & in hand		5,964		8	
		<u>12,516</u>		<u>6,907</u>	
CREDITORS					
Amounts falling due within one year	8	(4,070)		(4,944)	
NET CURRENT ASSETS			<u>8,446</u>		<u>1,963</u>
CREDITORS					
Amounts falling due after more than one year	8		(322)		(487)
Provisions	9		(1,072)		(612)
NET ASSETS			<u>15,605</u>		<u>9,906</u>
RESERVES					
Revaluation	12		4,001		3,954
Designated	13		9,721		10,385
General	14		1,883		(4,433)
Restricted	15		-		-
TOTAL FUNDS			<u>15,605</u>		<u>9,906</u>

The notes on pages 26 to 36 form part of these financial statements

Approved by the Board on 6 December 2024 and signed on its behalf:



Lucy Moore -Executive Chair of Trustees

CASH FLOW STATEMENT

For the year ended 31 March 2024

	2024 £'000	2023 £'000
Net cash generated from operating activities	7,084	947
Cash flows from investing activities:		
Net cash proceeds from sale of discontinued operations	-	186
Dividends, interest and rents from investments	-	-
Purchase of property, plant and equipment	(651)	(1,171)
Proceeds from sale of property, plant and equipment	65	892
Net cash (used in) investing activities	<u>(586)</u>	<u>(93)</u>
Cash flow from financing activities		
Repayment of loans	-	-
Repayment of finance leases	(170)	-
Net cash (used in) financing activities	<u>(170)</u>	<u>-</u>
Change in cash and cash equivalents in the year	<u>6,328</u>	<u>854</u>
Cash and cash equivalents at the start of the year	(364)	(1,218)
Cash and cash equivalents at the year end	5,964	(364)
Change in cash and cash equivalents in the year	<u>6,328</u>	<u>854</u>

The notes on pages 26 to 36 form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT

For the year ended 31 March 2024

	2024 £'000	2023 £'000
Reconciliation of net income to net cash flow from operating activities		
Net income (expenditure) for the year	5,584	(2,204)
Adjustments for:		
Loss on disposal of discontinued operations	-	1,510
Depreciation	1,228	1,833
Dividends, interest and rents from investments	-	-
(Increase)/decrease in stocks	(62)	110
Decrease (Increase) in debtors	409	(582)
(Decrease) in creditors	(497)	(307)
Increase in provisions	460	612
(Profit) on sale of Fixed Assets	(38)	(25)
Net cash provided by operating activities	<u>7,084</u>	<u>947</u>

	1st April 2023 £'000	Cash flows £'000	31st March 2024 £'000
Analysis of Net Debt			
Cash at bank and in hand	8	5,956	5,964
Bank Overdraft	(372)	372	-
Bank loans	-	-	-
Total	<u>(364)</u>	<u>6,328</u>	<u>5,964</u>

	1st April 2022 £'000	Cash flows £'000	31st March 2023 £'000
Cash at bank and in hand	43	(35)	8
Bank overdraft	(1,261)	889	(372)
Bank loans	-	-	-
Total	<u>(1,218)</u>	<u>854</u>	<u>(364)</u>

1. ACCOUNTING POLICIES

A) Basis of Accounting

The financial statements have been prepared in accordance with the Companies Act 2006, applicable accounting standards on the going concern basis, and under the historic cost convention, as modified for the market value of investments and freehold land and buildings. The accruals concept of accounting is used throughout. The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern. The financial statements also comply with best practice as recommended by the Charities SORP (FRS102), issued by the Charity Commission.

The Financial statements have been prepared on a going concern basis.

B) Income & Expenditure Account

BPAS has not published a separate Income and Expenditure Account as the Statement of Financial Activities complies with FRS 102 and is equivalent.

All income is derived in the United Kingdom and the financial statements are presented in pounds sterling, which is the entity's functional and presentation currency.

C) Incoming Resources & Resources Expended

Incoming resources are analysed according to the activity that produces the resources. They are recognised on a receivable basis. Income generated in furtherance of the charity's objectives is based on fees for the provision of reproductive health services. Income from activities for the generation of funds comprises investment income and donations which are also recognised on a receivable basis.

Resources expended are analysed according to the activity to which it relates on an accruals basis.

Governance costs include audit costs, governance meeting expenses and legal advice to the Trustees.

Grants are accounted for on an accruals basis.

VAT is partially recovered based on the nature of the services provided by the organisation.

D) Land and Buildings

FRS 102 requires fixed assets that are carried at re-valued amounts to be shown at their current value at the balance sheet date. To achieve this land and buildings are subject to valuations carried out on a rolling basis, by an independent valuer over a five-year period, unless a more frequent valuation is required to reflect material changes in the property market.

BPAS continues to apply a policy of regularly testing the assets for impairment.

E) Fixed Assets and Depreciation

BPAS has a policy of capitalising individual equipment purchases over £5,000 unless the equipment is part of the infrastructure of the building.

BPAS has a policy of capitalising improvements to short-term leasehold premises where these improvements make the property fit for use.

Depreciation of Fixed Assets is on a straight-line basis calculated on annual rates to write off each asset over the term of its estimated useful life. The depreciation charge is adjusted to actual in the year of disposal.

The estimated lives in use are as follows:

Motor vehicles	5 years
Medical equipment	5 to 10 years
Fittings & Office equipment	5 years
IT Infrastructure	5 years
IT Hardware	5 years
Freehold Buildings	50 years
Freehold Land is not depreciated	

Short leasehold premises improvements are depreciated over the term of the lease.

F) Stocks

Stocks have been valued at the lower of cost or net realisable value after making due allowance for obsolete items. Stock consists of medical consumables and accordingly no overheads are included in the stock valuation.

G) Debtors

Where clients undertake to repay fees over an extended period and find themselves unable to continue repayments, the balance is written off. A provision is made for clients who may be unable to repay loans outstanding at the end of the financial period.

H) Repairs and Renewals

These are charged to the Statement of Financial Activities in the year in which expenditure is incurred.

I) Foreign Exchange

BPAS accepts payment in both sterling and euros. Translation of euro transactions is undertaken monthly with foreign exchange gains and losses being recognised when realised.

Foreign currency monetary assets and liabilities are translated at the rates ruling at the balance sheet dates. Any differences are taken to the Statement of Financial Activities

J) Pensions Costs

The Charity operates a defined contribution scheme to which all employees are auto-enrolled and costs are accounted for in the year in which they occur.

K) Fund Accounts

The charity has created designated funds in order to ring fence the historic value of Land & Buildings, and restricted funds in relation to grants received for specific purposes.

L) Leased Assets

Where assets are financed by leasing agreements that give rights approximating to ownership (finance leases), the assets are treated as if they had been purchased outright. The amount capitalised is the present value of the minimum lease payments payable during the lease term. The corresponding lease commitments are shown as amounts payable to the lessor. Depreciation on the relevant assets is charged to the income and expenditure account.

Lease payments are analysed between capital and interest components. The interest element of the payment is charged to the income and expenditure account over the period of the lease and is calculated so that it represents a constant proportion of the balance of capital repayments outstanding. The capital part reduces the amount payable to the lessor.

All other leases are treated as operating leases. Their annual rentals are charged to the income and expenditure account on a straight-line basis over the term of the lease.

M) Judgments in applying accounting policies and key sources of estimation

In preparing these financial statements, the Trustees have made the following Judgements:

- Determine whether leases entered into by the charity either as a lessor or a lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease-by-lease basis, and to whether any dilapidations are required as a result of these leases. Any dilapidations that are considered necessary by the Trustees at this time, are included in these accounts.
- Determine whether there are indicators of impairment of the company's tangible assets. Factors taken into consideration in reaching such a decision include the economic value in use, whether there are expected future cash flows to be created by the entity, and whether there is any evidence of obsolescence or damage.
- As described in Note 1 D) above the Charity obtained independent third-party property valuations from Bruton Knowles Limited. On the basis of the information provided the Trustees consider that there is sufficient information available to measure the value of freehold land and buildings at the balance sheet date.

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 settlement value.

O) Provisions

The Charity provides for the uninsured amount of any medical malpractice or data protection claims as soon as it becomes aware of such a claim, the amount provided is based upon an assessment of how likely the claim is to be successful. Property dilapidations are also provided for units we are planning to vacate.

NOTES TO THE FINANCIAL STATEMENTS

2. CHARITABLE EXPENDITURE

BPAS is a charity that provides abortion advice, treatment and care services to clients and its resources expended are directly related to the provision of these services except costs incurred for education & research, administrative costs necessarily incurred in running the charity. Support costs have been allocated to activities on the basis of staff time incurred to support of the activity, costed on a full cost basis.

	2024 £'000	2024 £'000	2024 £'000	2023 £'000	2023 £'000	2023 £'000
	Service Provision	Head office & Support	Total	Service Provision	Head office & Support	Total
Advice, treatment and care costs include:						
Salaries, Fees & Related Staff Costs	29,108	4,173	33,281	27,361	5,380	32,741
Consumables	5,143	73	5,216	5,121	61	5,182
Infrastructure Costs	6,004	5,632	11,636	6,682	4,296	10,978
	40,255	9,878	50,133	39,164	9,737	48,901

	2024 £'000	2024 £'000	2024 £'000	2023 £'000	2023 £'000	2023 £'000
	Service Provision	Head office & Support	Total	Service Provision	Head office & Support	Total
Education and Research costs include costs associated with staff training:						
Salaries, Fees & Related Staff Costs	-	519	519	-	413	413
Consumables	-	-	-	-	-	-
Infrastructure Costs	4	407	411	49	173	222
	4	926	930	49	586	635

The method of apportionment has changed for 2023/24 to better reflect the amount of training time undertaken for all employees. The prior year analysis has been restated using the new apportionment method so comparisons can be made. The effect of this is that £2.7m of cost in 2022/23 has been reallocated from education and research costs to advice, treatment and care costs in the presentation of the 2023/24 accounts.

Governance costs	2024 £'000	2023 £'000
Included in the above		
Audit	72	65
Meeting expenses	22	4
Legal	326	167
	420	236

Amounts paid under operating leases were £2,188,000 (2023 - £2,022,000).

3. STAFF COSTS

	2024	2023
	£'000	£'000
Wages & Salaries	27,563	26,291
Social security costs	2,705	2,645
Other Pension Costs	1,637	1,603
	31,905	30,539

Included in the above are redundancy payments of £65,000 (2023 - £184,000).

Average monthly number of full and part time employees during the year:

Advice Treatment & Care	884	837
Education & Research	11	61
	895	898

Due to the large number of part-time employees of the Charity this equates to contracted whole time equivalents:

642	647
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The number of employees earning over £60,000 p.a. excluding pension contributions was:

	2024	2023
£60,001 - £70,000	12	13
£70,001 - £80,000	12	8
£80,001 - £90,000	5	4
£90,001 - £100,000	5	4
£100,001 - £110,000	2	2
£110,001 - £120,000	3	5
£120,001 - £130,000	2	-
£130,001 - £140,000	1	1
£140,001 - £150,000	-	1
£150,001 - £160,000	2	1
£160,001 - £170,000	1	2
£170,001 - £180,000	-	-
£180,001 - £190,000	-	-

Pension contributions for the above staff amounted to £323,000 (2023 - £341,000).

During the year one or more of the trustees has been paid remuneration or has received other benefits from an employment with the charity. Dr E.Dorman is a trustee and also a doctor with practising privileges operating for BPAS on a daily rate, usually one day per week, he received £71,200 for his work as a surgeon and nothing for his work as a trustee. During the period when BPAS did not have a CEO Dr L. Moore was contracted to assist at this level, and was paid £52,000. She later joined as a permanent employee as Executive Chair and was remunerated £32,400, once the arrangement was approved by the Charity Commission. She received nothing for her work as a Trustee. During the year the Charity made no pension payments on behalf of the Trustees.

Aggregate remuneration of key management personnel was £1,216,000 (2023 - £1,394,000) with pension contributions of £108,000 (2023 - £171,000).

One or more of the trustees has claimed expenses or had their expenses met by the charity. Re-imbursement of expenses, which are subsistence costs, incurred by all the Trustees in attending meetings totalled £20,700 (2023 - £3,000).

4. PENSIONS

The Charity operates a defined contribution scheme. The assets are held separately from those of the charity in independently administered funds. Contributions payable by the Charity to the fund amounted to £1,637,000 (2023 - £1,603,000). Employee Group Personal Pension Contributions between 5% and 7% attract an employer contribution between 4.5% and 5.5% with BPAS covering the administration expenses and the cost of death in service benefits. This scheme is stakeholder compliant and is open to all members of staff. Contributions amounting to £205,000 (2023 - £185,000) were payable to the fund and are included in creditors.

5. TANGIBLE FIXED ASSETS

	Freehold Land & Buildings	Short Leasehold Land & Buildings	Motor Vehicles	Equipment	Assets under Construction	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Cost or Valuation						
At 1 April 2023	4,925	2,350	421	10,555	-	18,251
Additions	-	4	36	410	201	651
Disposals	-	(18)	(89)	(1,266)	-	(1,373)
Revaluations	35	-	-	-	-	35
At 31 March 2024	4,960	2,336	368	9,699	201	17,564
Depreciation						
At 1 April 2023	-	1,716	319	7,174	-	9,209
On disposals	-	(18)	(82)	(1,246)	-	(1,346)
Charge for the year	80	169	40	939	-	1,228
Revaluations	(80)	-	-	-	-	(80)
At 31 March 2024	-	1,867	277	6,867	-	9,011
Written down values						
At 31 March 2023	4,925	634	102	3,381	-	9,042
At 31 March 2024	4,960	469	91	2,832	201	8,553

a) Land and Buildings included at valuation would have been included on an historical value basis at £959,000 (2023 - £986,000).

b) All of the freehold land and buildings were re-valued in the year. These valuations were undertaken by a professional firm of chartered surveyors, Bruton Knowles LLP.

6. STOCKS

	2024 £'000	2023 £'000
Medical Consumables	971	909

7. DEBTORS

	2024 £'000	2023 £'000
Trade Debtors	3,668	4,114
Prepayments & Accrued Income	1,913	1,876
	5,581	5,990

All amounts fall due within one year.

8. CREDITORS	2024	2023
	£'000	£'000
Amounts falling due within one year:		
Trade Creditors	1,289	1,718
Taxation & Social Security	894	882
Accruals and deferred income	1,740	1,820
Obligation under finance leases	147	152
Bank overdraft	-	372
	4,070	4,944

Amounts falling due after more than one year

Obligation under finance leases	322	487
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9. PROVISIONS	2024	2023
	£'000	£'000
As at 1 April	612	-
Transferred from Accruals	145	487
Paid during year	(167)	(291)
New provision made	482	416
Closing Balance 31 March	1,072	612

The provisions relate to the uninsured part of claims and potential claims under our indemnity insurance, data protection insurance, and provisions for dilapidations for properties due to be vacated in the next 12 months.

10. BANK ACCOUNT

An overdraft facility agreed by the Charity with its bankers was secured by way of a debenture comprising fixed and floating charges over all of the assets and undertaking of the Charity, as well as first legal charge over one of the freehold properties.

11. TAXATION

The charitable company meets the definition of a charity in schedule 6 Finance Act 2010 and accordingly is entitled to exemptions set out in Part II Corporation Tax Act 2010 and section 256 Taxation of Chargeable gains Act 1992 to the extent that its income and gains are applied for charitable purposes.

12. REVALUATION RESERVE

During the year the revaluation reserve has increased from £3,954,000 to £4,001,000. During the year all of the freehold properties were re-valued.

	2024 £'000	2023 £'000
Balance at 1 April	3,954	4,719
	-	-
Movement in Funds		
Depreciation of Buildings	(68)	(41)
Disposal of revalued property	-	(798)
Revaluation of Properties	115	74
Balance at 31 March	<u>4,001</u>	<u>3,954</u>

13. DESIGNATED RESERVE

	2024 £'000	2023 £'000
Balance at 1 April	10,385	7,181
Transfer (to)/from General Reserve	(664)	3,204
Balance at 31 March	<u>9,721</u>	<u>10,385</u>

In accordance with Charity Committee guidance the BPAS board operates a risk based policy that enables the Charity to safely reduce designated reserves in order to invest in solutions and projects recommended in the Strategic Risk Register.

14. GENERAL RESERVES

	2024 £'000	2023 £'000
Balance at 1 April	(4,433)	136
Realised surplus / (deficit) for the year	5,699	(2,130)
Transfer from revaluation reserve (Note 12)	(47)	765
Transfer (to) / from designated reserve (Note 13)	664	(3,204)
Balance at 31 March	<u>1,883</u>	<u>(4,433)</u>

15. RESTRICTED RESERVE

	2024 £'000	2023 £'000
Balance at 1 April	-	-
Grants Received	6	-
Resources expended	(6)	-
Balance at 31 March	<u>-</u>	<u>-</u>

16. INDEMNITY INSURANCE

BPAS carries indemnity insurance cover for all employees providing protection for BPAS against mainly medical negligence claims up to a limit of £10 million at a cost of £467,000 p.a. (2023 - £405,000). A separate policy provides Directors and Officers indemnity cover of £3 million at a cost of £8,000 p.a. (2023 - £6,000).

17. COMMITMENTS UNDER OPERATING LEASES

The company had commitments under non-cancellable operating leases as set out below:

	Land & Buildings	Others	Land & Buildings	Others
	2024	2024	2023	2023
	£'000	£'000	£'000	£'000
Operating leases which expire:				
Within one year	2,026	137	1,761	137
In two to five years	2,810	549	2,198	548
After five years	680	23	853	23
	5,516	709	4,812	708

18. MEMBERS' LIABILITY

BPAS does not have share capital and each director/member guarantees a sum not exceeding £10 during his or her membership for one year thereafter.

19. AUDITOR'S REMUNERATION

Auditor's remuneration for the year was £72,000 (2023 - £65,000) for audit services and £nil (2023 - £nil) for non-audit services.

20. RELATED PARTY TRANSACTIONS

During the year there were related party transactions with Dr E.Dorman and Dr L. Moore. Details of the type of transaction and amounts are included in note 3. There were no related party transactions for the prior year.

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

2024

	Unrestricted Funds £'000	Restricted Funds £'000	Total £'000
Financial assets			
Tangible Fixed Assets	8,553	-	8,553
Net Current Assets	8,446	-	8,446
Long Term Liabilities	(322)	-	(322)
Provisions	(1,072)	-	(1,072)
	15,605	-	15,605

2023

	Unrestricted Funds £'000	Restricted Funds £'000	Total £'000
Financial assets			
Tangible Fixed Assets	9,042	-	9,042
Net Current Assets	1,963	-	1,963
Long Term Liabilities	(487)	-	(487)
Provisions	(612)	-	(612)
	9,906	-	9,906

22. DISCONTINUED OPERATIONS

There were no discontinued operations during the year .

23. POST BALANCE SHEET EVENTS

There were no post balance sheet events.



**BPAS EXISTS
TO PROVIDE A
TRAILBLAZING, WORLD
LEADING ABORTION
SERVICE, AND TO
CAMPAIGN FOR AND
DELIVER REPRODUCTIVE
CHOICE.**

ANNUAL REPORT 2023/2024

This document was designed and produced by
Factor Design Associates Ltd. on a Pro-Bono basis in support &
recognition of BPAS's advocacy for Women and their continued
campaigning for Women's rights.

**WE ARE AN INDEPENDENT HEALTHCARE CHARITY WHICH FOR MORE
THAN 55 YEARS, HAS BEEN ADVOCATING AND CARING FOR WOMEN
AND COUPLES WHO DECIDE TO END A PREGNANCY.**