

The Society for Reproductive and Infant Psychology

Charity No. 1013235

Trustees' Report and Unaudited Accounts

31 March 2025

The Society for Reproductive and Infant Psychology
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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1013235

Trustees

The following trustees served during the year:

F. Alderdice

S. Ayers

E. Bielawska-Batorowicz

R. Caparros-Gonzalez

N. Carone

Z. Darwin

V. Fallon

S. Garthus-Niegel

L. Hayes

A. Horsch

J. Iles

C. Lafarge

C. Martin

S. Nakic-Rados

J. Newham

C. Power

M. Redshaw

L. Seefeld

K. Sheen

Accountants

Accounting Hut (Romsey) Limited

4 Latimer Steet

Romsey

SO51 8DG

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees 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.

The Society for Reproductive and Infant Psychology
Trustees Annual Report

Signed on behalf of the charity's trustees

L. Hayes
Trustee
26 August 2025

Independent Auditor's Report to the Trustees of The Society for Reproductive and Infant Psychology

Opinion

We have audited the accounts of The Society for Reproductive and Infant Psychology (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the Notes to the Accounts, 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 FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025, and of its profit/loss 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 Charities Act 2011.

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 accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts 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 group and parent charity's ability to continue as a going concern for a period of at least 12 months from when the accounts 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 other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in 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 there is a material misstatement in the accounts or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the accounts is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the accounts are not in agreement with the accounting records; 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 found in the trustees' report, the trustees are responsible for the preparation of accounts which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity'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 intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

We have been appointed under the Charities Act 2011, s. 145 and report in accordance with the regulations made under the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of this report

This report is made solely to the charity's trustees, as a body, in accordance Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

The Society for Reproductive and Infant Psychology
Audit Report Unqualified

4 Latimer Steet
Romsey

SO51 8DG
26 August 2025

Accounting Hut (Romsey) Limited is eligible for appointment as auditor in terms of the Companies Act 2006, s.1212.

The Society for Reproductive and Infant Psychology
Independent Examiners Report

Independent Examiner's Report to the trustees of The Society for Reproductive and Infant Psychology

I report to the trustees on my examination of the financial statements of The Society for Reproductive and Infant Psychology for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Duncan Rogers MAAT
Accounting Hut (Romsey) Limited
4 Latimer Steet
Romsey

SO51 8DG
26 August 2025

The Society for Reproductive and Infant Psychology
Statement of Financial Activities
for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	3	(1)	(1)	-
Charitable activities	4	75,461	75,461	19,589
Total		75,460	75,460	19,589
Expenditure on:				
Charitable activities	5	36,259	36,259	38,643
Other	7	7,637	7,637	7,691
Total		43,896	43,896	46,334
Net gains on investments		-	-	-
Net income/(expenditure)		31,564	31,564	(26,745)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		31,564	31,564	(26,745)
Other gains and losses				
Net movement in funds		31,564	31,564	(26,745)
Reconciliation of funds:				
Total funds brought forward		47,919	47,919	74,664
Total funds carried forward		79,483	79,483	47,919

The Society for Reproductive and Infant Psychology
Balance Sheet

at 31 March 2025

Charity No. 1013235	2025	2024
	£	£
Current assets		
Cash at bank and in hand	79,962	48,399
	<u>79,962</u>	<u>48,399</u>
Creditors: Amount falling due within one year	9 (479)	(480)
Net current assets	<u>79,483</u>	<u>47,919</u>
Total assets less current liabilities	<u>79,483</u>	<u>47,919</u>
Net assets excluding pension asset or liability	<u>79,483</u>	<u>47,919</u>
Total net assets	<u><u>79,483</u></u>	<u><u>47,919</u></u>
The funds of the charity		
Restricted funds	10	
Unrestricted funds	10	
General funds	79,483	47,919
	<u>79,483</u>	<u>47,919</u>
Reserves	10	
Total funds	<u><u>79,483</u></u>	<u><u>47,919</u></u>

Approved by the trustees on 26 August 2025

And signed on their behalf by:

L. Hayes
Trustee
26 August 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Charitable activities	19,589	19,589
Total	<u>19,589</u>	<u>19,589</u>
Expenditure on:		
Charitable activities	38,643	38,643
Other	7,691	7,691
Total	<u>46,334</u>	<u>46,334</u>
Net income	<u>(26,745)</u>	<u>(26,745)</u>
Net income before other gains/(losses)	(26,745)	(26,745)
Other gains and losses:		
Net movement in funds	<u>(26,745)</u>	<u>(26,745)</u>
Reconciliation of funds:		
Total funds brought forward	74,664	74,664
Total funds carried forward	<u><u>47,919</u></u>	<u><u>47,919</u></u>

3 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
	(1)	(1)	-
	<u>(1)</u>	<u>(1)</u>	<u>-</u>

4 Income from charitable activities

	Unrestricted £	Total 2025 £	Total 2024 £
Conference receipts	24,704	24,704	7,547
Journal fees and royalties	46,977	46,977	11,642
Membership subscriptions	3,780	3,780	400
	<u>75,461</u>	<u>75,461</u>	<u>19,589</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Conference receipts	20,229	20,229	33,017
Journal fees and royalties	1,936	1,936	1,908
Membership subscriptions	3,135	3,135	-
Grants made	10,959	10,959	3,718
<i>Governance costs</i>			
	36,259	36,259	38,643

6 Analysis of grants

Activity or programme	Grants to Individuals	Total 2025	Total 2024
	£	£	£
Bursaries and prizes	8,341	8,341	2,218
Grants made	2,618	2,618	1,500
	10,959	10,959	3,718

Activity or programme	Grant funding of activities	Total 2025	Total 2024
	£	£	£
Bursaries and prizes	8,341	8,341	2,218
Grants made	2,618	2,618	1,500
	10,959	10,959	3,718

7 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
General administrative costs	1,465	1,465	1,365
Legal and professional costs	6,172	6,172	6,326
	7,637	7,637	7,691

8 Staff costs

No employee received emoluments in excess of £60,000.

The Society for Reproductive and Infant Psychology
Notes to the Accounts

9 Creditors:
amounts falling due within one year

	2025	2024
	£	£
Accruals	479	480
	<u>479</u>	<u>480</u>

10 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	47,919	75,460	(43,896)	79,483
Total funds	<u>47,919</u>	<u>75,460</u>	<u>(43,896)</u>	<u>79,483</u>

11 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	78,492	991	79,483
	<u>78,492</u>	<u>991</u>	<u>79,483</u>

12 Reconciliation of net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash and cash equivalents	48,399	31,563	79,962
	<u>48,399</u>	<u>31,563</u>	<u>79,962</u>
Net debt	<u>48,399</u>	<u>31,563</u>	<u>79,962</u>

The Society for Reproductive and Infant Psychology
Statement of Cash flows
for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	31,564	(26,745)
Adjustments for:		
Decrease in trade and other payables	(1)	-
Net cash provided by/(used in) operating activities	<u>31,563</u>	<u>(26,745)</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	31,563	(26,745)
Cash and cash equivalents at the beginning of the year	48,399	75,144
Cash and cash equivalents at the end of the year	<u>79,962</u>	<u>48,399</u>
Components of cash and cash equivalents		
Cash and bank balances	79,962	48,399
	<u>79,962</u>	<u>48,399</u>

The Society for Reproductive and Infant Psychology
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	(1)	(1)	-
	<u>(1)</u>	<u>(1)</u>	<u>-</u>
Charitable activities			
Conference receipts	24,704	24,704	7,547
Journal fees and royalties	46,977	46,977	11,642
Membership subscriptions	3,780	3,780	400
	<u>75,461</u>	<u>75,461</u>	<u>19,589</u>
Total income and endowments	75,460	75,460	19,589
Expenditure on:			
Charitable activities			
Conference receipts	20,229	20,229	33,017
Journal fees and royalties	1,936	1,936	1,908
Membership subscriptions	3,135	3,135	-
Grants made	10,959	10,959	3,718
	<u>36,259</u>	<u>36,259</u>	<u>38,643</u>
Total of expenditure on charitable activities	36,259	36,259	38,643
General administrative costs, including depreciation and amortisation			
Bank charges	551	551	669
General insurances	118	118	118
Software, IT support and related costs	796	796	578
	<u>1,465</u>	<u>1,465</u>	<u>1,365</u>
Legal and professional costs			
Accountancy and bookkeeping	540	540	510
Management charges	5,632	5,632	5,816
	<u>6,172</u>	<u>6,172</u>	<u>6,326</u>
Total of expenditure of other costs	<u>7,637</u>	<u>7,637</u>	<u>7,691</u>
Total expenditure	43,896	43,896	46,334
Net gains on investments	-	-	-
Net income/(expenditure)	<u>31,564</u>	<u>31,564</u>	<u>(26,745)</u>
Net income/(expenditure) before other gains/(losses)	31,564	31,564	(26,745)

The Society for Reproductive and Infant Psychology
 Detailed Statement of Financial Activities

Other Gains	-	-	-
Net movement in funds	<u>31,564</u>	<u>31,564</u>	<u>(26,745)</u>
Reconciliation of funds:			
Total funds brought forward	<u>47,919</u>	<u>47,919</u>	<u>74,664</u>
Total funds carried forward	<u><u>79,483</u></u>	<u><u>79,483</u></u>	<u><u>47,919</u></u>