

# PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY

England & Wales · Charity number 1150375

## Details

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|                |                                                         |
|----------------|---------------------------------------------------------|
| Other names    | PETALS                                                  |
| Status         | Registered                                              |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">07717126</a>                                |
| Registered     | 2013-01-08                                              |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

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|         |                                                                                        |
|---------|----------------------------------------------------------------------------------------|
| Address | Petals<br>5B Downing Park<br>Station Road<br>Swaffham Bulbeck<br>Cambridge<br>CB25 0NW |
| Phone   | 07513 701784                                                                           |
| Email   | <a href="mailto:contact@petalscharity.org">contact@petalscharity.org</a>               |
| Website | <a href="http://www.petalscharity.org">www.petalscharity.org</a>                       |

## Activities

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**Objects:** 1. TO RELIEVE OR ASSIST IN RELIEVING THE MENTAL SICKNESS AND DISTRESS OF PARENTS AFFECTED BY PERINATAL OR NEONATAL ANXIETY TRAUMA AND LOSS THROUGH THE PROVISION OF COUNSELLING;2. TO ADVANCE THE EDUCATION OF THE PUBLIC AND IN PARTICULAR PROFESSIONALS AND PARENTS IN THE EMOTIONAL AND PSYCHOLOGICAL EFFECTS OF PERINATAL AND NEONATAL ANXIETY TRAUMA AND LOSS;3. TO PROMOTE OR ASSIST IN THE PROMOTION OF RESEARCH INTO THE EMOTIONAL AND PSYCHOLOGICAL EFFECTS OF PERINATAL AND NEONATAL ANXIETY TRAUMA AND LOSS AND THE DISSEMINATION OF THE RESULTS THEREOF FOR THE PUBLIC BENEFIT.

**Activities:** Provision of a free counselling service to women, men and couples experiencing trauma or loss during pregnancy and birth.Raising awareness of the need for psychological support for women, men and couples experiencing trauma or loss related to pregnancy and birth.Promotion of research and dissemination

of results of psychological impact for women, men and couples suffering pregnancy trauma/loss

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

| Period end | Income   | Expenditure | Assets   | Employees |
|------------|----------|-------------|----------|-----------|
| 2025-03-31 | £918,771 | £823,429    | £355,169 | 13        |
| 2024-03-31 | £733,199 | £713,779    | £259,827 | 12        |
| 2023-03-31 | £571,514 | £547,757    | £240,407 | 10        |
| 2022-03-31 | £483,414 | £468,880    | -        | -         |
| 2021-03-31 | £349,074 | £365,403    | -        | -         |

## Trustees

| Name              | Role  | Appointed  |
|-------------------|-------|------------|
| Amy Butterworth   | Chair | 2020-07-08 |
| Anne Williams     |       | 2023-11-08 |
| BIRTE HARLEV-LAM  |       | 2013-01-07 |
| Daniel Fisher     |       | 2020-07-08 |
| Dr Alison Scadden |       | 2015-11-24 |
| Steven Hadwin     |       | 2023-11-08 |

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# Accounts

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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|                                  |                                                                                                                                                                                     |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>                  | Dr Alison Scadden, Chair<br>Amy Butterworth<br>Andrew Braithwaite (resigned 30 October 2024)<br>Anne Williams<br>Birte Harlev-Lam<br>Daniel Fisher<br>Liam Preston<br>Steven Hadwin |
| <b>Company registered number</b> | 07717126                                                                                                                                                                            |
| <b>Charity registered number</b> | 1150375                                                                                                                                                                             |
| <b>Registered office</b>         | Unit 5B Downing Park<br>Station Road<br>Swaffham Bulbeck<br>CB25 0NW                                                                                                                |
| <b>Accountants</b>               | Peters Elworthy & Moore<br>Chartered Accountants<br>Salisbury House<br>Station Road<br>Cambridge<br>CB1 2LA                                                                         |

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
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**CHAIR'S STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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The chair presents her statement for the year.

It is with deep pride and gratitude that I reflect on the achievements of Petals during the 2024/2025 year. This has been a pivotal time for our charity – one defined by bold steps forward in our strategic development, deepened partnerships, and a strengthened commitment to the parents we exist to support.

At the heart of our progress this year has been a clear strategic approach. Guided by our mission to ensure that every bereaved parent has access to specialist counselling following pregnancy or baby loss, we have made considered investments in both our service delivery and our infrastructure. This has positioned us to grow sustainably while enhancing the quality and reach of the support we provide.

One of the standout areas of impact has been our work with the NHS. We are proud to report a significant increase in both the number and value of our NHS partnerships. These relationships are fundamental to our ability to deliver care at the point of need, and their growth is a testament to the trust we have built within clinical settings. Together, we are embedding Petals' specialist model within maternity and neonatal services across more regions than ever before.

To support this growth and secure the long-term sustainability of our services, we have also focused on increasing our charitable income. Through targeted investment in fundraising capacity and diversified income streams, we have laid the groundwork for stronger financial resilience. This has allowed us not only to meet growing demand but also to plan ambitiously for the future.

Alongside these structural advancements, we have placed renewed emphasis on the supporter journey. Developing a clearer, more engaging pathway for those who fundraise, donate, or advocate for Petals has been essential—not only for income generation but for deepening the vital connection between our supporters and the parents they help us serve. We recognise that every act of support is an act of compassion, and we are committed to honouring that with transparency, care, and impact.

All of this progress supports a broader goal: to establish Petals as the lead provider of specialist pregnancy and baby loss counselling in the UK. Through our evidence-based approach, our expanding partnerships, and our unwavering dedication to those we serve, we are proud to be recognised as leaders in this space—though we know there is still much work to be done.

I would like to extend my heartfelt thanks to our counsellor team, staff, trustees, partners, and supporters. Your commitment, empathy, and belief in our cause drive everything we do. As we look ahead to 2025/2026, we remain focused on growth, advocacy, and above all, ensuring that no parent has to face the trauma of baby loss without specialist support.

With sincere gratitude,



Alison

Professor Alison Scadden  
Chair of Trustees

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## PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY

### (A Company Limited by Guarantee)

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees present their annual report together with the financial statements of Pregnancy Expectations Trauma and Loss Society for the year to 31 March 2025. The Annual Report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### **OBJECTIVES AND ACTIVITIES**

Pregnancy Expectations Trauma and Loss Society's (Petals) exists to support parents and families affected by the trauma of baby loss. Our vision is that every parent in the UK who experiences the loss of a pregnancy or baby has timely and specialist psychological support to help them navigate their grief and rebuild their lives.

Petals' core charitable objectives, as stated in our governing documents, are:

1. To relieve the mental and emotional distress of individuals affected by pregnancy or baby loss, through the provision of specialist counselling and psychological support;
2. To advance education and awareness among health professionals and the public regarding the psychological impact of baby loss;
3. To contribute to the improvement of bereavement care across the maternity and perinatal sector through research, advocacy, and collaboration.

### **Our Strategic Aims**

To deliver on our mission, Petals has defined the following strategic aims:

1. **Provide High-Quality Specialist Counselling** - Ensure timely access to evidence-based, specialist counselling for individuals affected by baby loss, delivered by highly trained professionals.
2. **Expand Reach and Accessibility** - Extend our services to reach more people across the UK, with a focus on equity of access and addressing barriers for underrepresented or vulnerable communities.
3. **Raise Awareness and Challenge Stigma** - Promote greater awareness and understanding of the psychological impact of baby loss and advocate for compassionate, inclusive care across all maternity settings.
4. **Collaborate and Influence Change** - Work in partnership with NHS trusts, healthcare professionals, and other stakeholders to influence the provision and prioritisation of perinatal bereavement support.
5. **Ensure Financial and Organisational Sustainability** - Develop sustainable funding streams and a strong governance framework to ensure Petals can continue to grow its impact and serve families for the long term.

### **Public Benefit**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit when planning and delivering Petals' activities. Our services are provided free at the point of delivery and are designed to benefit the public by improving the emotional wellbeing of individuals at a time of profound personal loss.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**STRATEGIC REPORT**

As a society, we are beginning to speak more openly about baby loss. The stigma that has long silenced bereaved parents is starting to lift, and with this shift, more individuals are seeking the support they desperately need.

At Petals, we see this reflected in the steady rise in enquiries and referrals to our service. Every time baby loss is highlighted in the media, we experience a noticeable increase in requests for counselling, reinforcing the urgent need for timely, specialist support at moments of heightened public awareness and personal vulnerability.

Our strategic focus for 2024/2025 has therefore been twofold:

Firstly, we are working to strengthen and expand our partnerships with NHS maternity providers, embedding Petals services within local maternal mental health pathways and securing long-term, sustainable funding through NHS contracts.

Secondly, we are investing in the growth of our charitable income. This includes nurturing relationships with individual donors, trusts and foundations, while also developing a robust supporter engagement journey. A key part of this is enabling clients who have benefited from our counselling to seamlessly transition into fundraisers, advocates and long-term supporters of Petals.

Together, these strategic efforts will ensure that Petals remains ready and able to deliver our specialist counselling at the point of need, whenever and wherever parents are ready to seek support.

**ACHIEVEMENTS AND PERFORMANCE**

**Service Delivery**

Our charitable counselling service continues to be a critical part of Petals' mission, offering free, specialist support to those who would otherwise be unable to access it. This year:

- We received a total of 823 referrals to the charitable pathway
- Of these, 302 clients were accepted, while sadly 521 could not be accommodated due to funding limitations
- We delivered 1,845 charitable pathway counselling sessions, representing a 39% increase on the previous year

This growth in session delivery reflects our continued efforts to expand access and increase capacity. A key factor in this progress has been the successful development and implementation of our Termination for Medical Reasons (TFMR) Therapy Group model and the Pregnancy After Loss (PAL) Programme. These targeted interventions have enabled us to reach and support more clients, while maintaining the high standards of our specialist counselling approach.

By offering these tailored group programmes, we are extending the reach of the Petals model and moving closer to our mission of ensuring that all bereaved parents can access the care they need. However, the high number of referrals we were unable to accept highlights the ongoing and urgent need for increased funding and resources to meet growing demand.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Client Feedback and Service Improvement**

Client experience remains at the heart of everything we do. This year, we have continued to gather and act on feedback from clients, counsellors, and staff to ensure that our services are meeting the needs of those we support. Insights from evaluations have informed service improvements, helped identify emerging needs, and strengthened the overall quality of care delivered through the Petals counselling model.

Client feedback illustrates the success of the Petals service and the impact it has on the clients we work with:

- 94% of parents felt Petals Counselling helped them to find understand their grief process
- 92% of parents felt Petals Counselling helped them to find ways for them to cope with their loss.
- 91% of parents felt that the Counselling they received through Petals had enabled them to process any trauma they had suffered.
- 82% of parents reported an improvement in their mental health after Petals Counselling.

**Partnership Development**

This year marked a period of strong growth and strategic development in our partnerships:

- Four new NHS partnerships were successfully onboarded
- The total value of our existing contracts increased by over £108,000
- Petals services have now been written into our NHS partner baseline funding agreements, helping to secure long-term sustainability
- We secured impactful collaborations with other charities, including Tommy's, Five X More, and Twins Trust
- We also engaged with professional bodies such as BACP, strengthening our clinical credibility and reach

We've made significant improvements in partnership communication and data reporting, including enhanced analysis of charitable counselling service requests—clearly evidencing the ongoing need for Petals' services.

We have also shifted to a proactive approach in identifying and engaging potential NHS partners, supported by the introduction of a dedicated booking system for prospective partnership meetings. Improved communications materials have further supported this outreach, positioning Petals as a ready and reliable service delivery partner.

These advances are essential to our long-term goal: ensuring that every parent affected by pregnancy or baby loss has access to the specialist support they need.

**Income Breakdown**

Petals' income this year was generated through a combination of strategic partnerships and charitable fundraising:

- 56% from NHS and other service delivery partnerships
- 41% from fundraising activities, including events, individual giving, and trusts
- 2% from external training provision

This diverse funding model supports the sustainability of our services while enabling us to grow our charitable impact and reach.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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### **External Training**

This year marked a significant milestone for Petals' external training offer with CPCAB endorsement secured for both Stage One and Stage Two of our *Supporting Parents Following Baby Loss* training programme.

The training was extremely well received:

- 100% of participants said they would recommend the training to a colleague or friend
- Stage One received an average rating of 9.2/10
- Stage Two received an even higher rating of 9.7/10

These results highlight the strong demand for high-quality, specialist training in this area and affirm Petals' position as a leader in baby loss counselling education and professional development.

### **Fundraising**

In 2024/2025, Petals saw a significant uplift in general fundraising income, with donations increasing by 47% compared to 2023/2024. This growth reflects the continued dedication and generosity of our community, including individuals, families, corporate partners and those who have chosen to give back after receiving support from Petals.

Our fundraising strategy this year focused on building stronger connections with our supporter base, improving donor stewardship, and encouraging community-led fundraising efforts. We've seen a rise in regular giving and one-off donations, as well as increasing engagement in in-memory fundraising, highlighting the powerful and personal connection many have with our cause.

This progress reinforces the value placed on the support Petals provides and strengthens our capacity to deliver specialist counselling to bereaved parents who need it most. We remain committed to developing a sustainable income model that enables us to expand access to our services while ensuring their long-term security.

### **Trusts and Grants**

This year marked the first dedicated focus on developing our income from trusts and foundations. We invested significant time in building the foundations for longterm success, including developing a compelling case for support, preparing detailed budgets and financial projections for funders, and establishing a strong prospect pipeline. With 65 applications submitted, we were encouraged to see some early results, though the trusts and foundations landscape is currently highly competitive and challenging. Across the sector, many funders have closed, paused, or significantly reprioritised their giving, with an increasing number moving away from open applications towards more proactive approaches.

Our efforts secured a total of £45,065 in grants during the year, as well as the exciting news that we were awarded a £70,000 grant over two years from Global's Make Some Noise, with the first payment due in Q1 of the 2025/26 financial year. This income will be instrumental in supporting our core counselling, and TFMR Therapy Groups.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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We would like to thank the following funders for their support in 2024/2025:

- British Association for Counselling and Psychotherapy: £20,000 (support for counselling for Black and Black Mixed Heritage parents through Tommy's / Five X More partnership)
- Childwick Trust: £9,000 (support for Charitable Pathway to provide counselling for parents from South and South East England)
- 29<sup>th</sup> May 1961 Trust: £10,000 (support for Charitable Pathway to provide counselling for parents from Coventry / Warwickshire)
- Schroder Charitable Trust: £4,000 (support for Charitable Pathway)
- James Tudor Foundation: £10,000 (support for Charitable Pathway)
- Technology Network Fund: £1,515 (support for core costs)

**Events and Fundraising Activities: Growth and Engagement**

The 2024/2025 period has seen significant growth in both the number of fundraising events and the level of supporter engagement, reflecting the increasing visibility of Petals and the commitment of our community to champion our cause.

**Charity Places Events**

We expanded our presence across major fundraising events, securing new charity places and increasing participation:

- Brighton Marathon featured 3 runners for the first time, marking our debut in this event
- London Landmarks Half Marathon (LLHM) 2024 had 10 runners, with early signs of growth for LLHM 2025 already showing 12 runners (10 on charity places and 2 own place), an increase of 2.
- Cambridge Half Marathon 2025 has grown to 17 total runners, up from 15 in 2024, with 12 Petals charity places, 3 charity-affiliated runners, and 2 own place participants.

These increases represent not only more runners supporting Petals but also greater success in securing and utilising charity places.

**Run For Charity Places**

The introduction of our partnership with Run For Charity saw supporters take part in 7 RFC places across three events in 2024/2025, Oxford Half Marathon (3), a virtual event (1) and Cambridge (3), marking a positive start to our offering with them allowing a broadened platform for supporter involvement.

**Ultra Challenge Events**

Ultra Challenge participation remained consistent, with 20 total participants in 2024 across four key events:

- Jurassic Coast (2)
- Cotswold Way (1)
- Thames Bridges (15)
- Thames Path (2)

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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Ultra Challenge events offer a low-risk, cost-effective way for Petals to provide a diverse range of fundraising opportunities. With a variety of routes and formats, these events appeal to a broad spectrum of supporters, helping us engage new audiences without significant upfront investment.

### **Own Events**

Petals continues to benefit from strong grassroots support:

- 52 individual fundraising events were recorded this year
- This is an increase from the 35 which took place in 2023/24.
- Looking ahead, we already have 23 already confirmed for 2025/26, indicating strong momentum and forward engagement

This growth in own-organised fundraising is key to building long-term supporter relationships and generating sustainable income.

### **Summary**

The increase in both the number and diversity of events—as well as overall participant numbers—highlights a successful year of growth in our events and fundraising strategy. From first-time participation in the Brighton Marathon to rising numbers at long-standing events like the Cambridge Half, we are seeing more people than ever choosing to support Petals through challenge events.

This positive trend reflects both the increasing recognition of our work and the effectiveness of our supporter engagement efforts. It also underscores the vital role that events fundraising plays in supporting our charitable mission, helping us expand our reach and impact across the UK.

### **Transforming Our Support into Sustainable Impact**

At Petals, we are committed to turning the power of our support into long-term sustainability. By strategically harnessing the impact of our counselling work, we are developing innovative ways to generate income and strengthen our organisation for the future. Key strategies include:

#### **Supporter Journey – from Client to Advocate**

Many clients go on to become passionate supporters of Petals. We encourage clients to become part of the Petals family on commencement of their counselling journey. By nurturing this journey, we are building a committed and engaged donor base that understands firsthand the value of our service.

#### **Client Feedback and Data Reporting**

The overwhelmingly positive feedback we receive, paired with robust outcome data, forms the foundation of compelling reports and case studies. These help us demonstrate impact to funders, commissioners and supporters alike.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Strategic Communications**

Through carefully crafted messaging, campaigns and storytelling, we communicate the importance of specialist baby loss support and inspire action among donors, funders and partners.

**Charitable Pathway Data Supporting Partnerships**

Insight from our charitable pathway, including unmet demand and clinical outcomes, provides critical evidence of need. This data is used to strengthen partnership discussions, inform funding bids and demonstrate the essential role Petals plays within the maternal mental health landscape.

By aligning our service delivery with income generation strategies, we are transforming support into sustainability, ensuring more bereaved parents can access the care they so urgently need in a timely manner.

**FUTURE PLANS**

**Strengthening Our Counsellor Development Programme**

As part of our ongoing commitment to clinical excellence, Petals is expanding its professional development offer for counsellors. Key initiatives will include:

- A structured induction and supervision programme for newly appointed Petals Counsellors
- A series of “Lunch and Learn” online workshops to support continuous learning
- Integration of reflective practice sessions within our twice-yearly counsellor workshops
- Specialist online workshops designed to provide high-quality Continuing Professional Development (CPD)

These developments will support the attraction and retention of experienced counsellors who are not only experts in their field but also bring in-depth understanding of the Petals model and values. This investment in our team directly supports the delivery of Petals Space, ensuring that clients receive consistent, specialist care. It also strengthens our ability to grow and sustain strategic partnerships, underpinned by confidence in the quality and depth of our clinical expertise.

**Increase National Visibility and Public Awareness - Building Strategic Connections**

In the year ahead, we will focus on increasing public awareness of Petals and enhancing our national profile. This will include:

- Actively developing new partnerships and collaborative working relationships across the sector
- Strengthening our presence at key national events related to pregnancy and baby loss, through attendance at networking forums and specialist training opportunities

These efforts will help position Petals as a leading voice in baby loss counselling, enabling us to reach more families in need and extend the impact of our work across the UK.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Establish a reputation as the leading provider of specialist counselling for pregnancy and baby loss**

In the coming year, we will continue to strengthen Petals' position as the leading provider of specialist counselling for pregnancy and baby loss. Our focus will include:

- Increasing national recognition of the Petals model as the gold standard in specialist support
- Further developing and promoting our evidence base to demonstrate the impact of our therapeutic interventions
- Evaluating and evidencing the effectiveness of our group therapy model for Termination for Medical Reasons (TFMR)
- Enhancing data collection methods to better capture psychological outcomes, as well as the broader social and economic value of our services
- Continuing to refine our partnership reporting to clearly demonstrate the demand for, and impact of, Petals' work
- Launching a targeted communications programme to share our impact, raise awareness, and build support for our mission

These actions are central to our ambition to reach more bereaved parents, influence national discourse, and strengthen strategic partnerships across the healthcare and charity sectors.

**Expand and strengthen partnerships with NHS organisations across the UK**

A key strategic priority for Petals in the year ahead is to expand and deepen our partnerships with NHS organisations across the UK, embedding our service within the national maternity and maternal mental health pathways. To support this, we will:

- Proactively engage with new NHS providers to extend the reach of our service into areas of unmet need
- Collaborate with NHS and other external organisations to secure Petals' position as a vital component of the Maternal Mental Health (MMH) pathway
- Work with existing NHS partners to embed Petals funding into their baseline budgets, ensuring long-term sustainability of our service provision
- Deliver regular, high-quality data reports to NHS partners, clearly evidencing service usage, outcomes, and areas of need
- Develop tailored data insight packages on Charitable Pathway (CP) referrals to support funding cases and demonstrate the essential value of our service
- Enhance our overall data collection and analysis capabilities to build a more detailed understanding of service demand, delivery, and impact across all regions

These efforts will underpin our mission to ensure that all bereaved parents have access to the specialist counselling support they need, wherever they are in the UK.

**Expansion of external training and professional development programme**

To further share our expertise and extend the reach of our impact, Petals will expand its external training offer in the year ahead. Key developments will include:

- The introduction of new specialist workshops designed to deepen understanding of baby loss and enhance professional skills across sectors
- A dedicated Reflective Practice and Wellbeing Weekend for health professionals, supporting their mental health and resilience when working with bereaved parents

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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This expanded training programme not only supports professionals working in maternity, mental health and counselling services, but also helps position Petals as a centre of excellence in baby loss counselling, education and support.

### **Growing Fundraising to Secure Our Mission**

To sustain and grow the vital work we do, Petals will continue to strengthen and diversify its fundraising strategy. Our key priorities in the year ahead include:

- Increasing fundraising income year on year to support the expansion and stability of our services
- Taking a bolder approach to charitable messaging—speaking openly about the trauma of pregnancy and baby loss, and clearly communicating why specialist therapeutic support is essential
- Using robust data and insight to inform fundraising campaigns and strengthen our case for support
- Delivering the *Missing 20* campaign, fronted by ambassador and Olympian Becky Adlington, to highlight the devastating impact of being turned away from specialist support. This campaign will feature a powerful series of videos and a targeted fundraising appeal
- Growing income from events, including our established partnership with the Cambridge Half Marathon
- Expanding regular giving through the *Petals Network*, helping to build a reliable base of committed supporters
- Exploring corporate partnerships as a new fundraising avenue, with a focus on values-aligned businesses
- Enhancing the client supporter journey to encourage long-term engagement from those who have benefited from Petals' support
- Increasing income from trusts and foundations through a refreshed and more targeted approach to grant applications
- More explicitly communicating our identity and needs as a charity, ensuring our supporters and audiences understand the importance of their contributions

Through these actions, we aim to ensure Petals remains a sustainable, resilient organisation that can meet the growing demand for specialist baby loss counselling across the UK.

### **FINANCIAL REVIEW**

Income during this period totalled £918,771 (2024: £733,199). This marked an increase of 25% on the previous year and enabled operational investment to support the charity expansion. 56% of income was from NHS partnerships decreasing slightly from 59%. 14% of fundraising income was generated by grants and trusts – we wish to thank all the following organisations that have supported us:

- Postcode Lottery
- Tees Law
- Irwin Mitchell
- Cambridge Community Foundation
- Annie Tranmer Charitable Trust
- Ely Community Unit Trust
- East Cambridge Community Fund

40% of fundraising income was generated from Petals fundraising events or charitable donations. Fundraising events continue to be popular with Petals' supporters and a major contribution to our funding.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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As our counselling service grows and we have expanded our counselling offering to include more groups and increased support staff to accommodate the increase number of partnerships and clients, our direct counselling expenditure has increased by 27% on last year.

Counselling support costs have also increased by 45% on last year in order to fund the additional costs involved in growing the charity alongside the administration assistant post.

**Reserve Policy**

The trustees have set a reserves policy that requires reserves to be maintained at a level that will enable Petals to continue providing an excellent counselling service during times of unforeseen difficulties.

We hold reserves to ensure we can meet the needs of current beneficiaries, even if we suffer a loss of income, to manage cash flow and to enable investment in new services and initiatives.

As at 31 March 2025, the charity had total funds of £355,169 (2024: £259,827), of which £30,120 was restricted (2024: £4,000). Of these, £312,303 represent the charity's charitable free reserves (2024: £250,059).

The current reserves policy of maintaining unrestricted reserves of between four and six months' worth of expenditure is being met.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**STRUCTURE, GOVERNANCE, AND MAINTENANCE**

The organisation is a charitable company limited by guarantee, incorporated on 25th July 2011. It is registered as a charity with the Charity Commission No 1150375. Petals was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, its members are required to contribute an amount not exceeding £10.

**Governance**

The Board of Trustees is responsible for setting the strategic direction of Petals and ensuring sound stewardship of its resources. This includes overseeing funding received from charitable trusts, donors, statutory bodies, and individual supporters.

The Board meets at least four times a year, with an annual strategic staff and trustee planning day. To support effective governance, the Board has established link trustees which meet regularly with the Senior Management Team and report into the full Board. These include:

- Finance – Andrew Braithwaite
- Clinical – Birte Harlev Lam
- HR – Amy Butterworth
- Legal, Risk, Data Protection and GDPR – Steve Hadwin
- Comms and Marketing – Liam Preston
- Fundraising – Annie Williams
- Strategy – Dan Fisher
- Research – Prof. Alison Scadden

New Trustees are interviewed and recommended to the full Board for appointment. The charity extends its thanks to Andrew Braithwaite, who stepped down during the year, for their dedication and service.

New trustees receive a structured induction, including governance materials, operational briefings, and introductions to the Senior Management Team and relevant committees.

The Board has in place a process of regular self-assessment and performance reviews for all trustees, including the Chair. Trustee indemnity insurance was in place during the financial year and at the date of this report.

**Management and Oversight**

The day-to-day operations of Petals are delegated to the Chief Executive and the Senior Leadership Team, who act under the guidance of the Board. They provide regular reports on activity, performance and strategic priorities at each Board meeting and during quarterly meetings with their link trustee.

**Staff pay policy**

Petals is committed to fairness, transparency, and accountability in setting staff pay. Salaries are benchmarked annually against comparable roles in the voluntary sector using recognised salary surveys. This helps ensure pay reflects responsibilities, supports recruitment and retention, and provides value for money. The Board approves the overall annual pay award. Individual salary progression is performance-based and applied consistently across the organisation. The Chief Executive's performance is appraised by the Chair and reviewed by the Committee.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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This approach aligns with guidance from the National Council for Voluntary Organisations (NCVO), which advocates for fair pay to attract and retain qualified staff to deliver a charity's mission.

### **Risk Management**

Petals operates a Risk Management Framework that aligns with Charity Commission guidance and reflects our commitment to effective governance and oversight. The framework includes a formal Risk Register, reviewed quarterly by the full Board of Trustees.

Responsibility for identifying, assessing, and managing risk lies with the senior leadership team, who report regularly to the Board. Each risk is evaluated based on its potential impact and likelihood, with appropriate mitigating actions, systems, or controls put in place to reduce exposure.

Our risk appetite statements guide decision-making across key operational and strategic areas, including clinical safety, data security, fundraising and financial sustainability.

#### **Key Risks in 2024/2025**

##### **1. Funding Sustainability**

The most significant ongoing risk to Petals is uncertainty surrounding future income. As a charity reliant on voluntary donations, grant funding and commissioned services, we remain exposed to fluctuations in the external funding landscape. In response, we continue to diversify income streams, strengthen donor engagement and build partnerships with NHS organisations and other funders.

##### **2. Clinical Governance and Service Demand**

Ensuring high-quality clinical delivery is critical to our mission. Increased demand for counselling services, combined with workforce pressures in the mental health sector, could impact service capacity. We continue to invest in training, robust triage systems and workforce planning to manage risk and uphold standards of care.

##### **3. Information Security and Data Protection**

As a provider of sensitive, confidential counselling services, maintaining strong data protection controls is a priority. We continually review and update our policies, invest in staff training, and conduct regular audits to ensure compliance with GDPR and best practice in information governance.

##### **4. Workforce Wellbeing and Retention**

Recruiting and retaining experienced clinical and operational staff is essential to delivering our strategy. We address this through supportive HR practices, professional development opportunities and a culture that values wellbeing and flexibility encompassed within Petals Space.

#### **Internal Financial Controls**

The Trustees recognise that no system of internal control can eliminate all risk but aim to ensure that the systems in place provide reasonable assurance regarding the safeguarding of assets and the proper management of resources.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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The principal elements of Petals' internal financial control environment include:

- The Finance trustee, CEO and Charity Business Manager meet quarterly to oversee financial and risk matters, with the link trustee reporting to the full Board.
- A formal scheme of delegated authority outlines authorisation levels for expenditure and is reviewed and approved annually. All payments are subject to dual authorisation, with clearly defined financial limits and controls. Authority to approve payments is restricted to designated senior staff and trustees to ensure robust oversight and accountability.
- Quarterly management accounts and financial reports produced by our virtual finance office and reviewed by leadership and trustees, highlighting variances and trends.
- Annual budgeting and reforecasting, with oversight from the Board and input from key staff.
- A clear organisational structure, with defined roles and responsibilities across finance, clinical operations and governance.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Pregnancy Expectations Trauma and Loss Society for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**Dr Alison Scadden**

Trustee

Date: 19 October 2025

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Independent Examiner's Report to the Trustees of Pregnancy Expectations Trauma and Loss Society ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

**Responsibilities and Basis of Report**

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 accounts to be reached.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *Kelly Bretherick*

Dated: 20 October 2025

Kelly Bretherick

FCA

**Peters Elworthy & Moore**  
Chartered Accountants  
Salisbury House  
Station Road  
Cambridge  
CB1 2LA

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025**

|                                    | Note | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>INCOME FROM:</b>                |      |                                    |                                  |                             |                             |
| Donations and legacies             | 2    | 341,474                            | 39,000                           | 380,474                     | 293,173                     |
| Charitable activities              | 3    | 532,850                            | -                                | 532,850                     | 436,511                     |
| Other trading activities           | 4    | 2,445                              | -                                | 2,445                       | 1,929                       |
| Investments                        | 5    | 3,002                              | -                                | 3,002                       | 1,586                       |
| <b>TOTAL INCOME</b>                |      | <b>879,771</b>                     | <b>39,000</b>                    | <b>918,771</b>              | <b>733,199</b>              |
| <b>EXPENDITURE ON:</b>             |      |                                    |                                  |                             |                             |
| Raising funds                      | 6    | 38,262                             | -                                | 38,262                      | 29,406                      |
| Charitable activities              | 7    | 772,287                            | 12,880                           | 785,167                     | 684,373                     |
| <b>TOTAL EXPENDITURE</b>           |      | <b>810,549</b>                     | <b>12,880</b>                    | <b>823,429</b>              | <b>713,779</b>              |
| <b>NET MOVEMENT IN FUNDS</b>       |      | <b>69,222</b>                      | <b>26,120</b>                    | <b>95,342</b>               | <b>19,420</b>               |
| <b>RECONCILIATION OF FUNDS:</b>    |      |                                    |                                  |                             |                             |
| Total funds brought forward        |      | 255,827                            | 4,000                            | 259,827                     | 240,407                     |
| Net movement in funds              |      | 69,222                             | 26,120                           | 95,342                      | 19,420                      |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |      | <b>325,049</b>                     | <b>30,120</b>                    | <b>355,169</b>              | <b>259,827</b>              |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 23 to 38 form part of these financial statements.

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 07717126**

**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

|                                                | Note | 2025<br>£      | 2024<br>£      |
|------------------------------------------------|------|----------------|----------------|
| <b>FIXED ASSETS</b>                            |      |                |                |
| Tangible assets                                | 10   | 12,746         | 5,768          |
|                                                |      | <u>12,746</u>  | <u>5,768</u>   |
| <b>CURRENT ASSETS</b>                          |      |                |                |
| Stocks                                         | 11   | 728            | 735            |
| Debtors                                        | 12   | 188,223        | 148,584        |
| Cash at bank and in hand                       |      | 413,260        | 343,688        |
|                                                |      | <u>602,211</u> | <u>493,007</u> |
| <b>CURRENT LIABILITIES</b>                     |      |                |                |
| Creditors: amounts falling due within one year | 13   | (259,788)      | (238,948)      |
|                                                |      | <u>342,423</u> | <u>254,059</u> |
| <b>NET CURRENT ASSETS</b>                      |      |                |                |
|                                                |      | <u>355,169</u> | <u>259,827</u> |
| <b>TOTAL NET ASSETS</b>                        |      |                |                |
|                                                |      | <u>355,169</u> | <u>259,827</u> |
| <b>CHARITY FUNDS</b>                           |      |                |                |
| Restricted funds                               | 14   | 30,120         | 4,000          |
| Unrestricted funds                             | 14   | 325,049        | 255,827        |
|                                                |      | <u>355,169</u> | <u>259,827</u> |
| <b>TOTAL FUNDS</b>                             |      |                |                |
|                                                |      | <u>355,169</u> | <u>259,827</u> |

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 07717126**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2025**

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The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**Dr Alison Scadden**  
Trustee

Date: 19 October 2025

The notes on pages 23 to 38 form part of these financial statements.

PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY  
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2025

|                                                         | Note | 2025<br>£      | 2024<br>£     |
|---------------------------------------------------------|------|----------------|---------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>             |      |                |               |
| Net cash used in operating activities                   | 16   | 77,885         | 97,731        |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>             |      |                |               |
| Dividends, interests and rents from investments         |      | 3,002          | 1,586         |
| Purchase of tangible fixed assets                       | 10   | (11,315)       | (2,456)       |
| <b>NET CASH USED IN INVESTING ACTIVITIES</b>            |      | (8,313)        | (870)         |
| <b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR</b>  |      | <b>69,572</b>  | <b>96,861</b> |
| Cash and cash equivalents at the beginning of the year  |      | 343,688        | 246,827       |
| <b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b> | 17   | <b>413,260</b> | 343,688       |

The notes on pages 23 to 38 form part of these financial statements

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. ACCOUNTING POLICIES**

**1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Pregnancy Expectations Trauma and Loss Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

There were no significant estimates or judgements made by management in preparing these financial statements.

**1.2 GOING CONCERN**

The trustees have reviewed the financial position of the charity, and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements continue to be prepared on the going concern basis.

**1.3 INCOME**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

**1.4 EXPENDITURE**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs are those incurred directly in support of the charitable activities and the general running of the charity.

Governance costs are those incurred in connection with administration of the charity, and to ensure compliance with constitutional and statutory requirements.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. ACCOUNTING POLICIES (CONTINUED)**

**1.5 INTEREST RECEIVABLE**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**1.6 TAXATION**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**1.7 TANGIBLE FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Depreciation is provided on the following basis:

|                    |   |                   |
|--------------------|---|-------------------|
| Office equipment   | - | 20% straight-line |
| Computer equipment | - | 33% straight-line |

**1.8 STOCKS**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**1.9 DEBTORS**

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

**1.10 CASH AT BANK AND IN HAND**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. ACCOUNTING POLICIES (CONTINUED)**

**1.11 LIABILITIES AND PROVISIONS**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**1.12 PENSIONS**

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

**1.13 FUND ACCOUNTING**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**2. INCOME FROM DONATIONS AND LEGACIES**

|                               | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>DONATIONS</b>              |                                    |                                  |                             |                             |
| Own-event income              | 83,489                             | -                                | 83,489                      | 71,902                      |
| Petals-organised event income | 67,560                             | -                                | 67,560                      | 54,857                      |
| Ultra-challenges              | 5,630                              | -                                | 5,630                       | 2,239                       |
| Donations                     | 131,926                            | -                                | 131,926                     | 68,418                      |
| Appeals                       | 7,496                              | -                                | 7,496                       | -                           |
| Run for Charity               | 1,014                              | -                                | 1,014                       | -                           |
| Gift aid                      | 38,294                             | -                                | 38,294                      | 23,757                      |
| <b>SUBTOTAL</b>               | 335,409                            | -                                | 335,409                     | 221,173                     |
| Grants                        | 6,065                              | 39,000                           | 45,065                      | 72,000                      |
|                               | 341,474                            | 39,000                           | 380,474                     | 293,173                     |
| <b>TOTAL 2024</b>             | 270,173                            | 23,000                           | 293,173                     |                             |

**3. INCOME FROM CHARITABLE ACTIVITIES**

|                   | Unrestricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| Counselling       | 513,781                            | 513,781                     | 410,056                     |
| Training          | 19,069                             | 19,069                      | 26,455                      |
|                   | 532,850                            | 532,850                     | 436,511                     |
| <b>TOTAL 2023</b> | 436,511                            | 436,511                     |                             |

PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY  
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

4. INCOME FROM OTHER TRADING ACTIVITIES

Income from non charitable trading activities

|                     | Unrestricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|---------------------|------------------------------------|-----------------------------|-----------------------------|
| Sale of merchandise | 2,445                              | 2,445                       | 1,929                       |
| TOTAL 2024          | 1,929                              | 1,929                       |                             |

5. INVESTMENT INCOME

|               | Unrestricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|---------------|------------------------------------|-----------------------------|-----------------------------|
| Bank interest | 3,002                              | 3,002                       | 1,586                       |
| TOTAL 2024    | 1,586                              | 1,586                       |                             |

PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY  
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

6. EXPENDITURE ON RAISING FUNDS

FUNDRAISING EXPENSES

|                        | Unrestricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|------------------------|------------------------------------|-----------------------------|-----------------------------|
| Fundraising costs      | 6,288                              | 6,288                       | 5,321                       |
| Fundraising consultant | 21,925                             | 21,925                      | 3,282                       |
| Own-events             | 9,295                              | 9,295                       | 20,223                      |
|                        | <u>37,508</u>                      | <u>37,508</u>               | <u>28,826</u>               |
| TOTAL 2024             | <u>28,826</u>                      | <u>28,826</u>               |                             |

OTHER TRADING EXPENSES

|                       | Unrestricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|-----------------------|------------------------------------|-----------------------------|-----------------------------|
| Merchandise purchases | 754                                | 754                         | 580                         |
|                       | <u>580</u>                         | <u>580</u>                  |                             |
| TOTAL 2024            | <u>580</u>                         | <u>580</u>                  |                             |

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**7. ANALYSIS OF EXPENDITURE BY ACTIVITIES**

|                   | <b>Activities<br/>undertaken<br/>directly<br/>2025<br/>£</b> | <b>Support<br/>costs<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> |
|-------------------|--------------------------------------------------------------|-----------------------------------------|---------------------------------------|---------------------------------------|
| Counselling       | 491,640                                                      | 265,641                                 | <b>757,281</b>                        | 662,040                               |
| Training          | 9,514                                                        | 18,372                                  | <b>27,886</b>                         | 22,333                                |
|                   | <u>501,154</u>                                               | <u>284,013</u>                          | <u><b>785,167</b></u>                 | <u>684,373</u>                        |
| <b>TOTAL 2024</b> | <u>419,040</u>                                               | <u>265,333</u>                          | <u>684,373</u>                        |                                       |

In 2025, £729,597 (2024: £665,373) of charitable expenditure was met from unrestricted funds and £16,880 (2024: £19,000) from restricted funds.

**ANALYSIS OF DIRECT COSTS**

|                         | <b>Total<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> |
|-------------------------|---------------------------------------|---------------------------------------|
| Staff costs             | <b>154,692</b>                        | 123,144                               |
| Subcontractors          | <b>323,681</b>                        | 265,944                               |
| Counsellor training     | <b>14,925</b>                         | 25,686                                |
| Triage costs            | <b>4,270</b>                          | 2,415                                 |
| Training workshop costs | <b>3,226</b>                          | 1,551                                 |
| Other direct costs      | <b>360</b>                            | 300                                   |
|                         | <u><b>501,154</b></u>                 | <u>419,040</u>                        |

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**7. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)**

**ANALYSIS OF SUPPORT COSTS**

|                                               | <b>Total<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> |
|-----------------------------------------------|---------------------------------------|---------------------------------------|
| Staff costs                                   | <b>148,280</b>                        | 159,335                               |
| Communications                                | <b>2,574</b>                          | 489                                   |
| Advertising                                   | <b>2,175</b>                          | 3,106                                 |
| Bank charges                                  | <b>1,862</b>                          | 2,523                                 |
| Rent and rates                                | <b>26,235</b>                         | 22,184                                |
| Light and heat                                | <b>2,576</b>                          | 3,454                                 |
| Office expenses                               | <b>13,092</b>                         | 5,087                                 |
| Computer running costs                        | <b>37,595</b>                         | 30,299                                |
| Telephone                                     | <b>4,830</b>                          | 4,627                                 |
| Insurance                                     | <b>1,546</b>                          | 895                                   |
| Staff welfare                                 | <b>8,026</b>                          | 4,847                                 |
| Subscriptions                                 | <b>1,097</b>                          | 3,102                                 |
| Website                                       | <b>3,069</b>                          | 5,808                                 |
| Staff training                                | <b>3,280</b>                          | 740                                   |
| Staff recruitment                             | <b>293</b>                            | 920                                   |
| Travelling                                    | <b>1,935</b>                          | 2,351                                 |
| Research                                      | <b>6,250</b>                          | -                                     |
| Legal and professional fees                   | <b>138</b>                            | 143                                   |
| Accountancy fees                              | <b>14,007</b>                         | 11,268                                |
| Depreciation and profit on disposal of assets | <b>4,337</b>                          | 2,560                                 |
| DBS checks                                    | <b>816</b>                            | 1,595                                 |
|                                               | <b>284,013</b>                        | 265,333                               |

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**8. INDEPENDENT EXAMINER'S REMUNERATION**

|                                                                   | <b>2025</b><br>£     | 2024<br>£    |
|-------------------------------------------------------------------|----------------------|--------------|
| Fees payable to the Charity's independent examiner in respect of: |                      |              |
| Independent examination of the Charity's annual accounts          | <b>2,625</b>         | 2,520        |
| Preparation of the annual accounts                                | <b>3,275</b>         | 3,180        |
| Bookkeeping and payroll                                           | <b>8,107</b>         | 4,233        |
|                                                                   | <u><b>13,997</b></u> | <u>9,933</u> |

**9. STAFF COSTS**

|                                                      | <b>2025</b><br>£      | 2024<br>£      |
|------------------------------------------------------|-----------------------|----------------|
| Wages and salaries                                   | <b>279,372</b>        | 261,000        |
| Social security costs                                | <b>18,078</b>         | 16,331         |
| Contribution to defined contribution pension schemes | <b>5,522</b>          | 5,148          |
|                                                      | <u><b>302,972</b></u> | <u>282,479</u> |

The average number of persons employed by the Charity during the year was as follows:

|              | <b>2025</b><br>No. | 2024<br>No. |
|--------------|--------------------|-------------|
| Office staff | <b>5</b>           | 5           |
| Counsellors  | <b>7</b>           | 7           |
|              | <u><b>12</b></u>   | <u>12</u>   |

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

|                               | <b>2025</b><br>No. | 2024<br>No. |
|-------------------------------|--------------------|-------------|
| In the band £60,001 - £70,000 | <b>1</b>           | -           |

The charity considers its key personnel to be the CEO, Marketing Manager, Clinical Counselling Service Manager, and Charity Business Manager. The Trustees all give their time and expertise without any kind of remuneration or other benefit in kind (2024: £Nil). The Key Management Personnel were paid a total gross annual salary (including Employer's National Insurance Contributions and Employer's Pension) of £166,231 (2024: £163,891) during the year.

During the year, no voluntary contributions and donations were received from Trustees (2024: £Nil). No Trustees received any reimbursement of expenses or had expenses paid directly to a third party on their behalf (2024: £Nil).

PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY  
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

10. TANGIBLE FIXED ASSETS

|                       | Motor<br>vehicles<br>£ | Computer<br>equipment<br>£ | Total<br>£ |
|-----------------------|------------------------|----------------------------|------------|
| <b>COST</b>           |                        |                            |            |
| At 1 April 2024       | 2,811                  | 19,087                     | 21,898     |
| Additions             | 5,331                  | 5,984                      | 11,315     |
| At 31 March 2025      | 8,142                  | 25,071                     | 33,213     |
| <b>DEPRECIATION</b>   |                        |                            |            |
| At 1 April 2024       | 725                    | 15,405                     | 16,130     |
| Charge for the year   | 1,319                  | 3,018                      | 4,337      |
| At 31 March 2025      | 2,044                  | 18,423                     | 20,467     |
| <b>NET BOOK VALUE</b> |                        |                            |            |
| At 31 March 2025      | 6,098                  | 6,648                      | 12,746     |
| At 31 March 2024      | 2,086                  | 3,682                      | 5,768      |

11. STOCKS

|                  | 2025<br>£ | 2024<br>£ |
|------------------|-----------|-----------|
| Goods for resale | 728       | 735       |

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**12. DEBTORS**

|                                | <b>2025</b><br>£ | 2024<br>£ |
|--------------------------------|------------------|-----------|
| <b>DUE WITHIN ONE YEAR</b>     |                  |           |
| Trade debtors                  | <b>81,065</b>    | 120,864   |
| Other debtors                  | <b>5,000</b>     | 1,847     |
| Prepayments and accrued income | <b>102,158</b>   | 25,873    |
|                                | <b>188,223</b>   | 148,584   |

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                    | <b>2025</b><br>£ | 2024<br>£ |
|------------------------------------|------------------|-----------|
| Trade creditors                    | <b>38,409</b>    | 11,755    |
| Other taxation and social security | <b>5,170</b>     | 4,254     |
| Other creditors                    | <b>2,804</b>     | 2,396     |
| Accruals and deferred income       | <b>213,405</b>   | 220,543   |
|                                    | <b>259,788</b>   | 238,948   |

|                                        | <b>2025</b><br>£ | 2024<br>£ |
|----------------------------------------|------------------|-----------|
| <b>DEFERRED INCOME</b>                 |                  |           |
| Deferred income at 1 April 2024        | <b>193,798</b>   | 152,440   |
| Resources deferred during the year     | <b>203,079</b>   | 193,798   |
| Amounts released from previous periods | <b>(193,798)</b> | (152,440) |
|                                        | <b>203,079</b>   | 193,798   |

Deferred income comprises monies received in advance for counselling and training sessions.

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**14. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

|                                                                    | Balance at 1<br>April 2024<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2025<br>£ |
|--------------------------------------------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>UNRESTRICTED FUNDS</b>                                          |                                 |                |                  |                          |                                     |
| <b>DESIGNATED FUNDS</b>                                            |                                 |                |                  |                          |                                     |
| Ralph Event                                                        | 28,638                          | -              | (114)            | (28,524)                 | -                                   |
| <b>GENERAL FUNDS</b>                                               |                                 |                |                  |                          |                                     |
| General Fund                                                       | 227,189                         | 879,771        | (810,435)        | 28,524                   | 325,049                             |
| <b>TOTAL UNRESTRICTED FUNDS</b>                                    | <b>255,827</b>                  | <b>879,771</b> | <b>(810,549)</b> | <b>-</b>                 | <b>325,049</b>                      |
| <b>RESTRICTED FUNDS</b>                                            |                                 |                |                  |                          |                                     |
| Bereavement support -<br>Cambridgeshire and<br>Peterborough        | 1,500                           | -              | (1,500)          | -                        | -                                   |
| Bereavement support - Essex                                        | 2,500                           | -              | (2,500)          | -                        | -                                   |
| Bereavement support - South-<br>East England                       | -                               | 9,000          | (4,020)          | -                        | 4,980                               |
| Bereavement support -<br>Coventry and Warwickshire                 | -                               | 10,000         | (1,220)          | -                        | 8,780                               |
| Bereavement Support - Black<br>and Black Mixed Heritage<br>Project | -                               | 20,000         | (3,640)          | -                        | 16,360                              |
|                                                                    | 4,000                           | 39,000         | (12,880)         | -                        | 30,120                              |
| <b>TOTAL OF FUNDS</b>                                              | <b>259,827</b>                  | <b>918,771</b> | <b>(823,429)</b> | <b>-</b>                 | <b>355,169</b>                      |

Bereavement support restricted funds represent income received for the provision of counselling support but restricted by location or by the delivery of a specific project.

Ralph Event represents income received at a fundraising event organised by a member of staff and her husband who is a trustee in memory of their son who died. The money raised will be funding charity clients in the 24/25 year.

Transfers from designated funds to unrestricted funds represent the use of fundraising event expenditure for general activities.

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**14. STATEMENT OF FUNDS (CONTINUED)**

**STATEMENT OF FUNDS - PRIOR YEAR**

|                                                          | Balance at<br>1 April 2023<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31 March<br>2024<br>£ |
|----------------------------------------------------------|---------------------------------|----------------|------------------|-------------------------------------|
| <b>UNRESTRICTED FUNDS</b>                                |                                 |                |                  |                                     |
| <b>DESIGNATED FUNDS</b>                                  |                                 |                |                  |                                     |
| Ralph Event                                              | -                               | 43,075         | (14,437)         | 28,638                              |
|                                                          |                                 |                |                  |                                     |
|                                                          | Balance at<br>1 April 2023<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31 March<br>2024<br>£ |
| <b>GENERAL FUNDS</b>                                     |                                 |                |                  |                                     |
| General Fund                                             | 240,407                         | 667,124        | (680,342)        | 227,189                             |
|                                                          |                                 |                |                  |                                     |
| <b>TOTAL UNRESTRICTED FUNDS</b>                          | <b>240,407</b>                  | <b>710,199</b> | <b>(694,779)</b> | <b>255,827</b>                      |
|                                                          |                                 |                |                  |                                     |
| <b>RESTRICTED FUNDS</b>                                  |                                 |                |                  |                                     |
| Bereavement support - Cambridgeshire and<br>Peterborough | -                               | 16,000         | (14,500)         | 1,500                               |
| Bereavement support - Suffolk                            | -                               | 2,000          | (2,000)          | -                                   |
| Bereavement support - Essex                              | -                               | 5,000          | (2,500)          | 2,500                               |
|                                                          |                                 |                |                  |                                     |
|                                                          | -                               | 23,000         | (19,000)         | 4,000                               |
|                                                          |                                 |                |                  |                                     |
| <b>TOTAL OF FUNDS</b>                                    | <b>240,407</b>                  | <b>733,199</b> | <b>(713,779)</b> | <b>259,827</b>                      |

PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY  
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

|                               | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets         | 12,746                             | -                                | 12,746                      |
| Current assets                | 572,091                            | 30,120                           | 602,211                     |
| Creditors due within one year | (259,788)                          | -                                | (259,788)                   |
| <b>TOTAL</b>                  | <b>325,049</b>                     | <b>30,120</b>                    | <b>355,169</b>              |

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

|                               | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets         | 5,768                              | -                                | 5,768                       |
| Current assets                | 489,007                            | 4,000                            | 493,007                     |
| Creditors due within one year | (238,948)                          | -                                | (238,948)                   |
| <b>TOTAL</b>                  | <b>255,827</b>                     | <b>4,000</b>                     | <b>259,827</b>              |

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**16. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|                                                                    | 2025<br>£       | 2024<br>£     |
|--------------------------------------------------------------------|-----------------|---------------|
| Net income for the year (as per Statement of Financial Activities) | <b>95,342</b>   | <b>19,420</b> |
| <b>ADJUSTMENTS FOR:</b>                                            |                 |               |
| Depreciation charges                                               | <b>4,337</b>    | 2,560         |
| Dividends, interests and rents from investments                    | <b>(3,002)</b>  | (1,586)       |
| Decrease/(increase) in stocks                                      | <b>7</b>        | (735)         |
| Decrease in debtors                                                | <b>30,361</b>   | 24,916        |
| Increase/(decrease) in creditors                                   | <b>(49,160)</b> | 53,156        |
| <b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>                   | <b>77,885</b>   | 97,731        |

**17. ANALYSIS OF CASH AND CASH EQUIVALENTS**

|                                        | 2025<br>£      | 2024<br>£ |
|----------------------------------------|----------------|-----------|
| Cash in hand                           | <b>413,260</b> | 343,688   |
| <b>TOTAL CASH AND CASH EQUIVALENTS</b> | <b>413,260</b> | 343,688   |

**18. ANALYSIS OF CHANGES IN NET DEBT**

|                          | At 1 April<br>2024<br>£ | Cash flows<br>£ | At 31 March<br>2025<br>£ |
|--------------------------|-------------------------|-----------------|--------------------------|
| Cash at bank and in hand | <b>343,688</b>          | <b>69,572</b>   | <b>413,260</b>           |
|                          | <b>343,688</b>          | <b>69,572</b>   | <b>413,260</b>           |

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**19. PENSION COMMITMENTS**

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge representing employer contributions payable by the company to the fund amounted to £5,522 (2024: £5,148). Contributions of £1,038 (2024: £863) were payable to the fund at the balance sheet date.

**20. OPERATING LEASE COMMITMENTS**

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

|                                              | 2025<br>£      | 2024<br>£ |
|----------------------------------------------|----------------|-----------|
| Not later than 1 year                        | 25,200         | -         |
| Later than 1 year and not later than 5 years | 81,900         | -         |
|                                              | <u>107,100</u> | <u>-</u>  |

Lease payments amounting to £18,900 (2024: £Nil) have been recognised as an expense in the Statement of Financial Activities.

**21. TRUSTEES' PERSONAL GUARANTEES**

The charity is limited by guarantee, incorporated in England and Wales. Each trustee is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

**22. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year other than disclosed in note 9.

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# Accounts

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Trustees** Dr Alison Scadden, Chair  
Amy Butterworth  
Andrew Braithwaite  
Anne Williams (appointed 8 November 2023)  
Birte Harlev-Lam  
Daniel Fisher  
Liam Preston (appointed 8 November 2023)  
Steven Hadwin (appointed 8 November 2023)  
Yvonne Sangster (resigned 15 August 2023)

**Company registered number** 07717126

**Charity registered number** 1150375

**Registered office** 1 Tunbridge Court  
Tunbridge Lane  
Bottisham  
Cambridge  
CB25 9TU

**Accountants** Peters Elworthy & Moore  
Chartered Accountants  
Salisbury House  
Station Road  
Cambridge  
CB1 2LA

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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The Trustees present their annual report together with the financial statements of Pregnancy Expectations Trauma and Loss Society for the year to 31 March 2024. The Annual Report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**OBJECTIVES AND ACTIVITIES**

Pregnancy Expectations Trauma and Loss Society's (Petals) principal objectives as set out in its governing document are to:

1. Deliver mental health support through the provision of specialist counselling for parents who suffer traumatic perinatal or neonatal loss.
2. Raise awareness of the psychological impact of traumatic perinatal or neonatal loss.
3. Promote research into the psychological impact of perinatal or neonatal loss.

**Petals - The Baby Loss Counselling Charity** has a vision of a future where every parent; every woman, man or couple that suffers the devastation of pregnancy loss or the death of a baby has access to specialist counselling support.

**Our Vision**

Every parent in the UK has easy and timely access to specialist counselling following baby loss.

**Our Mission**

To provide and promote specialist counselling for parents across the UK following baby loss.

The Trustees have had regard to the Charities Commission Guidance on the principles of public benefit. The main activities undertaken to further the charity's purposes for the public benefit are the:

- Delivery of a free specialist counselling programme for parents who experience the loss of a pregnancy or a baby;
- Provision of psychological mental health training for health professionals to support parents who experience the loss of a pregnancy or a baby; and
- Engagement with research to understand the psychological impact of pregnancy/baby loss and effective treatment interventions.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**ACHIEVEMENTS AND PERFORMANCE**

The focus for 2023/24 has been to define our counselling structure, embed our referral pathway with our funders and refine our reporting systems to ensure we can fully deliver on our promises to our clients, partners and supporters. It has been a busy year for all as the charity continues to expand, presenting a constant challenge of evolving roles, systems and processes to accommodate this growth.

**1. Counselling Service Review**

i) Online1:1/Couples Counselling

Our strategy for development of the counselling service from 2022 – 2027 remains:

- To expand our specialist counselling service through partnerships with NHS hospitals and Maternal Mental Health Services (MMHS)
- To deliver our 'Out of Area' specialist counselling service to the remainder of the UK
- To develop and establish a corporate counselling service in the UK

Our primary activity has continued to be the provision of free specialist counselling using our own evidence-based counselling programme, which is specifically tailored to deliver mental health support to women, partners and couples who experience traumatic grief following baby loss.

Aiming to be the next step of care for bereaved parents once they have left maternity settings following the loss of their pregnancy or baby, Petals will provide a fast-track triage assessment and a specified number of counselling sessions, all delivered by Petals trained perinatal counsellors.

During this period, Petals accepted referrals from 1,535 bereaved parents, an increase of more than 36% on 2022/2023 and delivered 7,748 counselling sessions an increase of 52% on 2022/2023. Our triage assessment process has continued to ensure all referrals are allocated the right number of sessions to meet their psychological needs.

The counselling service has been delivered by four Petals Senior Counsellors and 37 Petals Counsellors providing triage and case management. The majority of our counselling sessions are delivered online via Teams or Zoom with a small number of in person counselling offered. The majority of our referrals to counselling are via our partnerships with NHS trusts, hospitals, ICB's and County Councils which are:

Harrogate & District NHS Trust  
Hillingdon Hospital, London  
Imperial Hospital, London  
University Hospitals of Morecambe Bay Foundation Trust  
Nottinghamshire ICB  
Guys & St Thomas' Hospital, London  
Oxford University Hospitals  
Princess Alexandra Harlow Hospital  
Hertfordshire County Council  
Lister Hospital, Stevenage  
Suffolk & North East Essex ICB  
Lancashire & S Cumbria LMNS  
North West Anglia Foundation Trust  
The LOTUS Service South Staffordshire  
St. George's Hospital London  
Wye Valley NHS Trust

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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New partnerships established during this year are:

North West Anglia Foundation Trust  
Harrogate & District NHS Trust  
The LOTUS ServiceSouth Staffordshire

Charitable funds were also used to continue our 'Out of Area' counselling support for self-referrals outside of our hospital partnerships. 352 "Out of Area" clients were accepted by Petals during 2023/2024 an increase of 238% on 2022/2023, with 1682 'Out of Area' counselling sessions delivered during 2023/2024 an increase of 192% on 2022/2023.

In addition 474 additional sessions were delivered to Petals clients with the most complex cases who have required more than the typical five sessions allocated as the "norm". These have been funded by Petals Charitable Funding pot.

ii) Charity Partnership with Tommy's and Five X More

From the beginning of February Petals collaborated with Tommy's and Five X More. Anyone who uses the Tommy's helpline and who has experienced baby loss in the previous 12 months will be eligible for a referral by the midwife team to our specialist baby loss counselling service, where they will be offered five counselling sessions with one of our experienced bereavement counsellors.

The launch of a new charity partnership to improve access to counselling services for Black and Black Mixed-Heritage women and birthing people after baby loss. Pregnancy research and baby loss charity Tommy's has a dedicated midwife-led support helpline for Black and Black Mixed-Heritage women. Now, a new agreement will allow the Tommy's midwife team to refer people who use the service directly to us at Petals for free specialist counselling support.

We will be evidencing the counselling service provided and this partnership provided over the course of the year to determine the sustainability of this arrangement.

iii) Therapy Group Project

The CEO of Petals has developed the Petals Group Therapy Model to work alongside the charity's counselling programme. The model is delivered by two Senior Counsellors/Counselling Managers across four two-hour weekly sessions for six individuals.

During this period five therapy groups were delivered, each for six women who had terminated pregnancies for medical reasons. Further Petals Senior Counsellors and Counselling Managers have been trained to deliver the group model which will enhance the expansion of our counselling provision and provide an alternative offering to our partners and funders and client referrals going forward. We plan to continue the training plan for other Petals Counsellors to ensure we have the capacity to be able to deliver our Therapy groups to even more clients in the future.

iv) Pregnancy After Loss Support Group

During 2023 we commenced a new Pregnancy After Loss Counsellor led support group. This group runs fortnightly and is offered in addition to individual counselling sessions. Groups are a maximum of twelve participants (couples are welcome to attend but must book in separately) and open to clients who are pregnant again following any type of previous loss. The plan is to develop this group further over the course of the next year.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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## **2. Counsellor Recruitment Programme**

Throughout the 2023/2024 period we have undertaken a more targeted approach to advertising for new counsellors with advertising placed in reputable professional domains, with a rolling programme of reviewing applications and interviewing with the aim of recruiting and training two new cohorts each year.

During the year we have recruited an additional 7 counsellors, who have been selected and trained in the Petals model by our own CEO. Each of them has undertaken an intense three month training programme and been supported through this with 1:1 support and supervision by Petals Senior Counsellors during their probationary period.

Our external training programme has provided us with the opportunity to target those we feel would make good Petals Counsellors and encourage them to apply. This is something we hope to be build upon during 2024/2025.

## **3. Supporting Parents Following Baby Loss Training Programme**

Our fourth strategic objective from 2022 – 2027 is:

Establish Petals as a training/ accreditation provider for pregnancy and baby loss counselling in the UK.

Continuing our partnership with Bereavement Training International, our training programme now offers stage one and two training for *Supporting Parents Following Baby Loss*. The programme, aimed at health professionals wanting to work in the field of pregnancy and baby loss is also available as a bespoke package. During 2023/2024, this programme was delivered to 96 participants.

During 2023/2024 Stage Two of our Supporting Parents Following Baby Loss Training was registered for CPD certification which means both Stage one and Two are now fully CPD accredited. We have seen a large increase in uptake from health professionals in the NHS due to word of mouth. Over the course of the year we have also become accredited training providers to a number of NHS hospitals and trusts which will further support our target audience over the next year.

Evaluation data from the training provided the following remarkable responses:

- 100% of participants would recommend the training to a colleague.
- 4.95/5 Average rating for facilitator knowledge
- 9.59/10 Average Trainer Rating

In 2024 it is our intention to develop our training offering further and proactively promote this.

Feedback from the training has been exceptionally positive, here is just a sample of the wonderful feedback:

“I thoroughly enjoyed the training. Case scenarios, lived experiences and case discussions were very helpful, thought provoking and useful for any future work for clinicians in this field. I would definitely recommend this training to others and would be interested in any other trainings.”

“Thank you very much to the Petals team for this extraordinary training session. I feel it has been a privilege to be able to speak with parents and listen to their experiences though very difficult circumstances. It is really an invaluable training, we will be sending more colleagues for future training dates.”

“Another fantastic, course from Petals. This is the second training course I have attended and have no hesitation in recommending both courses for counsellors wishing to gain further knowledge in this field. Karen is lovely; a particularly engaging presenter and I really valued the experiential elements of the course and guest speakers.”

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

“Thanks for an amazing day and the work that you do. I feel very interested in becoming counsellor within your service now!”

“Really fabulous day, though provoking and lots of further learning to look into. Made me more determined to continue on my journey of becoming a qualified counsellor! Should be a mandatory day for maternity staff! Would be interested to know the cost of bespoke session within out Trust.”

“The course content was informative and the tutors were knowledgeable and empathic. It has encouraged me to sign up for the next Stage 2 to learn more.”

**4. Communications and Marketing**

Over the last year, the continued development of charity-wide comms has been a key focus; this has included establishing branded comms materials for fundraising, partnership development, external training, recruitment and onboarding new staff.

Significant developments to the Petals website have continued. With the support of an external agency, work to the back end of the website has made improvements to our Search Engine Optimisation, site speed and readability and has also meant we are now recording website analytics in a more meaningful way.

Once again, social media campaigns around significant events such as Baby Loss Awareness Week, Mother’s Day and Father’s Day proved successful in raising the profile of the charity and awareness of the vital service we offer. Links with campaigns around Black Maternal Mental Health and baby loss in the Black and Black Mixed heritage communities have highlighted the breadth and diversity of our service and this is something we will look to develop further in the year ahead.

Furthermore, social media played a large part in the charity’s yearlong fundraising campaign, Pay it Forward for Petals. The campaign highlighted the number of clients Petals is unable to help due to lack of funding and culminated in our first participation in the Christmas Big Give campaign which alone raised over £4,900.

Our social media platforms have continued to grow as follows:

| Date       | Facebook | Twitter | Instagram |
|------------|----------|---------|-----------|
| March 2023 | 5,321    | 2,978   | 5,169     |
| March 2024 | 5,900    | 3,174   | 6,698     |

The community in our private Facebook support groups continues to grow:

|                     |       |
|---------------------|-------|
| Petals Together     | - 895 |
| Petals Dads         | - 184 |
| Petals Grandparents | - 226 |
| Petals PALs         | - 117 |

Our e-newsletter also played a key role in building support for the Pay It Forward campaign, recruiting event fundraisers and beginning the recruitment of volunteers. Our e-news audience has gone from strength to strength and we now have over 4,500 subscribers and an enviable average open rate of over 40% over the last three months, which is well above the average for UK non-profit organisations.

**5. Impact**

Development of partnerships with NHS maternity providers has been the key focus for our Partnerships Development Manager who has worked hard to respond to the increasing number of approaches generated from our increased networking and profile raising. This has enabled us to expand our counselling service. Word of

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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mouth and our strong reputation means requests for quotations for our service are steadily increasing and the challenge begins to be prioritising these approaches to ensure the counselling service can operationally meet the need.

The investment in CORE Net continues to improve data collection as we work closely with the provider to tailor our package to meet the specific needs of our existing and new contracts and the reporting criteria they require. We are able to extract the following interesting statistics to show the impact of our counselling programme: 75% of all Petals' clients (birthing parents & partners) from April 2023 – March 2024 reported distress levels above the CORE Net clinical cutoff. On completion of their counselling programme with Petals, 53% of that 75% made reliable improvement (an improvement that is unlikely to have occurred without the therapy intervention) and 40% of that 75% moving from above to below the clinical cut-off.

During this year we have we have updated our end of counselling evaluation form to target more specific feedback from clients to improve the service we offer and find out more about the experience we provide. Here are a small sample of comments:

*"I feel so lucky to have accessed and benefited from the services Petals offered. I was catapulted into a very unknown place with a range of negative and difficult emotions. Whilst I wish I didn't need them, I will be forever grateful for the counselling I received. From counselling throughout our infertility and through to the pregnancy after loss pathway, Petals formed a huge part of how we navigated our way through an exceptionally difficult and challenging journey. The sessions help me grieve, process, understand, learn and develop. They supported me to build emotional awareness and ultimately gave me the tools which helped me to help myself. I will always be thankful for Petals and hold them in high regard.."*

*"Amazing counselling sessions that really helped us at the lowest point in our lives. Helped us get to our new normal, strongly advise anyone who has experienced anything similar to take a leap and take a chance at Petals counselling as it really helped us."*

*"If we didn't seek the right support, God knows where we would be now.."*

*"Thank you for providing access to your counselling service. I took it up at a time when I felt overwhelmed by grief and sadness and thought I would never be able to come out of it. Today, over time and with the help of the sessions, I am able to process what happened and also look forward to a better future. I cannot forget my daughter and her loss still pains me but I am now thankful that she was a part of my life, even if it was for a short period. It is my request to you to please continue to try to provide these sessions for bereaved families."*

*"Without a doubt, I can honestly say that Petals has helped my husband and I survive the most difficult time of our lives when we couldn't see the light. Months after our daughter died we had another tragic experience (TMFR), during which I suffered with depression. With the help of our counsellor Isobel and medication, I have started feeling much better and I can function again. Isobel has led me through the darkest times. I'm extremely grateful for all the help we have been offered from Petals and I can only hope that all parents/individuals who find themselves in this situation will be able to get support."*

## **6. Staff/Volunteers/Trustees**

As the charity continues to grow and we embed our strategic objectives, the need for new roles continues to emerge. During the course of the year our office team has expanded to include an additional Counselling Coordinator to support the administration of the counselling service and an administration assistant to support the business side of the charitable operations. Alongside this we welcomed a new Clinical Counselling Service Manager to the team who will oversee the clinical running of the counselling service.

With the departure of our Counselling Service Operations Manager this year, the job description has been reviewed in light of the new Clinical Counselling Service Manager, with recruitment underway for a new Partnerships Coordinator.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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Consultation with staff by the trustees resulted in a 5% pay increase and a £500 (FTE) cost of living payment for each staff member.

During the year our board of trustees has increased from five to eight following a very successful trustee recruitment drive. All trustees have been allocated focus areas to work on within the charity and have regular meetings with members of the Petals Senior Management team to support the different aspects of charity operations.

Our volunteer network 'Friends of Petals' continues to provide support at Petals fundraising events.

### **FUTURE PLANS**

In order to meet our strategic aims and objectives, there are a number of future plans which include:

- Development of our external training programme offerings
- Commencement of a research project with outside agencies to evaluate the effectiveness of our counselling model and the work of the charity as a whole.
- Collaborations with other charities to target specific groups and extend our reach.
- Implementation of our new Supporter Journey programme.
- Increase partnership development with NHS ICB's

### **FINANCIAL REVIEW**

Income during this period totalled £733,199 (2023: £571,514). This marked an increase of 28% on the previous year and enabled operational investment to support the charity expansion.

59% of income was from NHS partnerships decreasing slightly from 62%.

25% of fundraising income was generated by grants and trusts – we wish to thank all the following organisations that have supported us:

- Teddy's Wish Charity
- Postcode Lottery
- Tees Law
- Irwin Mitchell
- Cambridge Community Foundation
- Annie Tranmer Charitable Trust
- Ely Community Unit Trust
- East Cambridge Community Fund

32% of fundraising income was generated from Petals fundraising events or charitable donations. Fundraising events continue to be popular with Petals' supporters and a major contribution to our funding.

No significant trust and foundation funding applications were made during this period as our Fundraising Manager post was vacant for six months. With the commencement of a Fundraising Consultant at the start of 2024, our intention will be to increase our grant funding during the coming year to increase funding for our counselling provision outside of NHS partnerships. Nevertheless, during this period, 352 clients who approached us from outside our NHS partnership hospitals were provided with our counselling programme funded through our unrestricted charitable fundraising.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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As our counselling service grows and we have expanded our counselling offering to include more groups and increased support staff to accommodate the increase number of partnerships and clients, our direct counselling expenditure has increased by 27% on last year.

Counselling support costs have also increased by 45% on last year in order to fund the additional costs involved in growing the charity alongside the administration assistant post.

**Reserve Policy**

The trustees have set a reserves policy that requires reserves to be maintained at a level that will enable Petals to continue providing an excellent counselling service during times of unforeseen difficulties.

We hold reserves to ensure we can meet the needs of current beneficiaries, even if we suffer a loss of income, to manage cash flow and to enable investment in new services and initiatives.

As at 31 March 2024, the charity had total funds of £259,827 (2023: £240,407), of which £4,000 was restricted (2023: £Nil). Of these, £250,059 represent the charity's charitable free reserves (2023: £234,535).

The current reserves policy of maintaining unrestricted reserves of between four and six months' worth of expenditure is being met.

**Public Benefit**

Specialist psychological care related to the loss of a baby or pregnancy is currently not provided by the NHS even though over 2% of pregnancies result in a distressing unexpected outcome. The impact is frequently devastating for couples, affecting their ability to continue with their day-to-day lives, often unable to return to work for many weeks, as they struggle to come to terms with their grief and the implications for their future.

As a result of this gap in care, distress resulting from this type of complex loss goes unacknowledged by those involved, and healthcare professionals are therefore often not aware of this suffering. Unattended to, this unresolved distress often manifests in different ways such as anxiety disorders like OCD, trauma-related disorders like PTSD or depressive conditions, post-natal depression being the most common.

Documented consequences include increased rates of hospital admissions, increased use of alcohol and a shocking 40% higher risk of marital breakdown and a negative psychological impact on existing children.

The management and trustees of Petals are working with a strategy that builds on existing stakeholder relationships and develops strong supporter engagement relationships. Through the strengthening of these relationships, we aim to nurture and grow sustainable funding streams, in turn enabling the expansion and growth of Petals' counselling service across the country. These plans aim to secure a future for Petals, as a national, respected service, providing high-quality, life-changing support to hundreds of bereaved parents every year.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**STRUCTURE, GOVERNANCE, AND MAINTENANCE**

The organisation is a charitable company limited by guarantee, incorporated on 25th July 2011. It is registered as a charity with the Charity Commission No 1150375. Petals was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, its members are required to contribute an amount not exceeding £10.

**Recruitment and appointment of trustees**

Trustees are recruited for their skills and experience and generally following advertisement. They are appointed by the Board in accordance with the Memorandum and Articles of Association. There must be at least three Trustees on the Board.

In accordance with the Articles of Association, trustees can be appointed to the board for up to three years without re-election. At each AGM, the two longest serving board members since their last appointment, must either retire or seek re-election (currently up to another three years).

All AGM elections and re-elections must be documented. Proposals should be in writing between 14-35 days before the date of the meeting. Resignations are accepted in writing at any time.

The trustees who served during the period were as follows:

Dr Alison Scadden (Chair)  
Birte Harlev-Lam  
Amy Butterworth  
Andrew Braithwaite  
Daniel Fisher  
Yvonne Sangster (Retired 15 August 2023)

**Trustee induction**

Upon successful recruitment, a new trustee is required to undertake a DBS check and provide acceptable references for formal acceptance as a trustee. A declaration of interests must be completed and checks to ensure they are not disqualified from becoming a trustee. The Charity Commission trustee eligibility declaration will then be signed and submitted to the Charity Commission. Petals provide all trustees with a Trustee Pack which includes relevant policies and procedures with recommendations for NCVO trustee training modules.

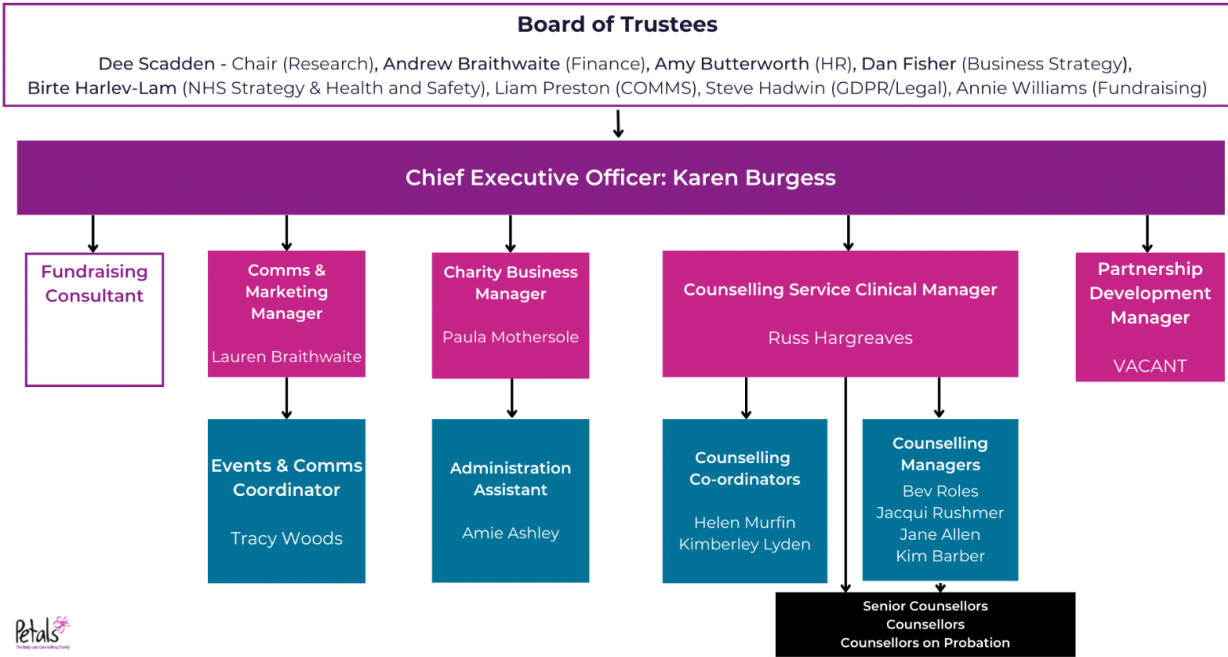
**Organisational structure**

Responsibility for the day-to-day operations of the charity are delegated by the trustees to the CEO. The CEO oversees the Senior Management Team consisting of the Comms & Marketing Manager, Charity Business Manager and Clinical Counselling Manager. In addition they also line manage the Fundraising Consultant and, once recruited, the Partnerships Coordinator.

PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY  
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024

PETALS STAFF STRUCTURE 2023 -24



Setting/reviewing salaries

Staff salaries are reviewed on an annual basis by the CEO and trustee overseeing human resources. Benchmarking against the latest Harris Hill salary survey for charities, recommendation for setting/amending salaries are taken to the board of trustees for approval.

Risk Management

The trustees operate a formal risk management process. Trustees together with the CEO regularly review and record key risks, their probability, impact and mitigating actions. Risks are reviewed by the full board annually.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Pregnancy Expectations Trauma and Loss Society for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Approved by order of the members of the board of Trustees and signed on their behalf by:

*Andrew Braithwaite*

**Andrew Braithwaite**

Trustee

Date: 30 May 2024

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Independent Examiner's Report to the Trustees of Pregnancy Expectations Trauma and Loss Society ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

**Responsibilities and Basis of Report**

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 accounts to be reached.

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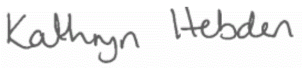
**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Kathryn Hebden

Dated: 31 May 2024

ACA

**Peters Elworthy & Moore**  
Chartered Accountants  
Salisbury House  
Station Road  
Cambridge  
CB1 2LA

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024**

|                                    | Note | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>INCOME FROM:</b>                |      |                                    |                                  |                             |                             |
| Donations and legacies             | 2    | 270,173                            | 23,000                           | 293,173                     | 168,310                     |
| Charitable activities              | 3    | 436,511                            | -                                | 436,511                     | 400,186                     |
| Other trading activities           | 4    | 1,929                              | -                                | 1,929                       | 2,998                       |
| Investments                        | 5    | 1,586                              | -                                | 1,586                       | 20                          |
| <b>TOTAL INCOME</b>                |      | <b>710,199</b>                     | <b>23,000</b>                    | <b>733,199</b>              | <b>571,514</b>              |
| <b>EXPENDITURE ON:</b>             |      |                                    |                                  |                             |                             |
| Raising funds                      | 6    | 29,406                             | -                                | 29,406                      | 16,519                      |
| Charitable activities              | 7    | 665,373                            | 19,000                           | 684,373                     | 531,238                     |
| <b>TOTAL EXPENDITURE</b>           |      | <b>694,779</b>                     | <b>19,000</b>                    | <b>713,779</b>              | <b>547,757</b>              |
| <b>NET MOVEMENT IN FUNDS</b>       |      | <b>15,420</b>                      | <b>4,000</b>                     | <b>19,420</b>               | <b>23,757</b>               |
| <b>RECONCILIATION OF FUNDS:</b>    |      |                                    |                                  |                             |                             |
| Total funds brought forward        |      | 240,407                            | -                                | 240,407                     | 216,650                     |
| Net movement in funds              |      | 15,420                             | 4,000                            | 19,420                      | 23,757                      |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |      | <b>255,827</b>                     | <b>4,000</b>                     | <b>259,827</b>              | <b>240,407</b>              |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 19 to 34 form part of these financial statements.

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 07717126**

**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

|                                                | Note | 2024<br>£             | 2023<br>£             |
|------------------------------------------------|------|-----------------------|-----------------------|
| <b>FIXED ASSETS</b>                            |      |                       |                       |
| Tangible assets                                | 10   | 5,768                 | 5,872                 |
|                                                |      | <u>5,768</u>          | <u>5,872</u>          |
| <b>CURRENT ASSETS</b>                          |      |                       |                       |
| Stocks                                         | 11   | 735                   | -                     |
| Debtors                                        | 12   | 148,584               | 173,500               |
| Cash at bank and in hand                       |      | 343,688               | 246,827               |
|                                                |      | <u>493,007</u>        | <u>420,327</u>        |
| Creditors: amounts falling due within one year | 13   | (238,948)             | (185,792)             |
| <b>NET CURRENT ASSETS</b>                      |      | <u>254,059</u>        | 234,535               |
| <b>TOTAL NET ASSETS</b>                        |      | <u><u>259,827</u></u> | <u><u>240,407</u></u> |
| <b>CHARITY FUNDS</b>                           |      |                       |                       |
| Restricted funds                               | 14   | 4,000                 | -                     |
| Unrestricted funds                             | 14   | 255,827               | 240,407               |
| <b>TOTAL FUNDS</b>                             |      | <u><u>259,827</u></u> | <u><u>240,407</u></u> |

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 07717126**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2024**

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The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

*Andrew Braithwaite*

**Andrew Braithwaite**  
Trustee

Date: 30 May 2024

The notes on pages 19 to 34 form part of these financial statements.

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

|                                                         | <b>Note</b> | <b>2024</b><br><b>£</b> | <b>2023</b><br><b>£</b> |
|---------------------------------------------------------|-------------|-------------------------|-------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>             |             |                         |                         |
| Net cash used in operating activities                   | 16          | <b>97,731</b>           | (2,205)                 |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>             |             |                         |                         |
| Dividends, interests and rents from investments         |             | <b>1,586</b>            | 20                      |
| Proceeds from the sale of tangible fixed assets         |             | -                       | 119                     |
| Purchase of tangible fixed assets                       |             | <b>(2,456)</b>          | (5,304)                 |
| <b>NET CASH USED IN INVESTING ACTIVITIES</b>            |             | <b>(870)</b>            | <b>(5,165)</b>          |
| <b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR</b>  |             | <b>96,861</b>           | <b>(7,370)</b>          |
| Cash and cash equivalents at the beginning of the year  |             | <b>246,827</b>          | 254,197                 |
| <b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b> | 17          | <b>343,688</b>          | 246,827                 |

The notes on pages 19 to 34 form part of these financial statements

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**1. ACCOUNTING POLICIES**

**1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Pregnancy Expectations Trauma and Loss Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

There were no significant estimates or judgements made by management in preparing these financial statements.

**1.2 GOING CONCERN**

The trustees have reviewed the financial position of the charity, and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements continue to be prepared on the going concern basis.

**1.3 INCOME**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

**1.4 EXPENDITURE**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs are those incurred directly in support of the charitable activities and the general running of the charity.

Governance costs are those incurred in connection with administration of the charity, and to ensure compliance with constitutional and statutory requirements.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**1. ACCOUNTING POLICIES (CONTINUED)**

**1.5 INTEREST RECEIVABLE**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**1.6 TAXATION**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**1.7 TANGIBLE FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Depreciation is provided on the following basis:

|                    |   |                   |
|--------------------|---|-------------------|
| Office equipment   | - | 20% straight-line |
| Computer equipment | - | 33% straight-line |

**1.8 STOCKS**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**1.9 DEBTORS**

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

**1.10 CASH AT BANK AND IN HAND**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**1. ACCOUNTING POLICIES (CONTINUED)**

**1.11 LIABILITIES AND PROVISIONS**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**1.12 PENSIONS**

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

**1.13 FUND ACCOUNTING**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**2. INCOME FROM DONATIONS AND LEGACIES**

|                               | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>DONATIONS</b>              |                                    |                                  |                             |                             |
| Own-event income              | 71,902                             | -                                | 71,902                      | -                           |
| Petals-organised event income | 54,857                             | -                                | 54,857                      | -                           |
| Ultra-challenges              | 2,239                              | -                                | 2,239                       | -                           |
| Donations                     | 68,418                             | -                                | 68,418                      | 163,843                     |
| Gift aid                      | 23,757                             | -                                | 23,757                      | 4,467                       |
| <b>SUBTOTAL</b>               | 221,173                            | -                                | 221,173                     | 168,310                     |
| Grants                        | 49,000                             | 23,000                           | 72,000                      | -                           |
|                               | 270,173                            | 23,000                           | 293,173                     | 168,310                     |
| <b>TOTAL 2023</b>             | 168,310                            | -                                | 168,310                     |                             |

**3. INCOME FROM CHARITABLE ACTIVITIES**

|                   | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| Counselling       | 410,056                            | 410,056                     | 400,186                     |
| Training          | 26,455                             | 26,455                      | -                           |
|                   | 436,511                            | 436,511                     | 400,186                     |
| <b>TOTAL 2023</b> | 400,186                            | 400,186                     |                             |

PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY  
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

4. INCOME FROM OTHER TRADING ACTIVITIES

Income from non charitable trading activities

|                     | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|---------------------|------------------------------------|-----------------------------|-----------------------------|
| Sale of merchandise | 1,929                              | 1,929                       | 2,998                       |
|                     |                                    |                             |                             |
| TOTAL 2023          | 2,998                              | 2,998                       |                             |

5. INVESTMENT INCOME

|               | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|---------------|------------------------------------|-----------------------------|-----------------------------|
| Bank interest | 1,586                              | 1,586                       | 20                          |
|               |                                    |                             |                             |
| TOTAL 2023    | 20                                 | 20                          |                             |

PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY  
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

6. EXPENDITURE ON RAISING FUNDS

FUNDRAISING EXPENSES

|                        | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|------------------------|------------------------------------|-----------------------------|-----------------------------|
| Fundraising costs      | 5,321                              | 5,321                       | 10,317                      |
| Fundraising consultant | 3,282                              | 3,282                       | 3,509                       |
| Own-events             | 20,223                             | 20,223                      | 2,693                       |
|                        | <u>28,826</u>                      | <u>28,826</u>               | <u>16,519</u>               |
| TOTAL 2023             | <u>16,519</u>                      | <u>16,519</u>               |                             |

OTHER TRADING EXPENSES

|                       | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|-----------------------|------------------------------------|-----------------------------|-----------------------------|
| Merchandise purchases | <u>580</u>                         | <u>580</u>                  | <u>-</u>                    |

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**7. ANALYSIS OF EXPENDITURE BY ACTIVITIES**

|                   | <b>Activities<br/>undertaken<br/>directly<br/>2024<br/>£</b> | <b>Support<br/>costs<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|-------------------|--------------------------------------------------------------|-----------------------------------------|---------------------------------------|---------------------------------------|
| Counselling       | 400,764                                                      | 261,276                                 | <b>662,040</b>                        | 528,413                               |
| Training          | 18,276                                                       | 4,057                                   | <b>22,333</b>                         | 2,825                                 |
|                   | <u>419,040</u>                                               | <u>265,333</u>                          | <u><b>684,373</b></u>                 | <u>531,238</u>                        |
| <b>TOTAL 2023</b> | <u>352,563</u>                                               | <u>178,675</u>                          | <u>531,238</u>                        |                                       |

In 2024, £665,373 (2023 - £531,238) of charitable expenditure was met from unrestricted funds and £19,000 (2023 - £Nil) from restricted funds.

**ANALYSIS OF DIRECT COSTS**

|                         | <b>Total<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|-------------------------|---------------------------------------|---------------------------------------|
| Staff costs             | <b>123,144</b>                        | 96,408                                |
| Subcontractors          | <b>265,944</b>                        | 246,546                               |
| Counsellor training     | <b>25,686</b>                         | 4,851                                 |
| Triage costs            | <b>2,415</b>                          | -                                     |
| Training workshop costs | <b>1,551</b>                          | 4,758                                 |
| Other direct costs      | <b>300</b>                            | -                                     |
|                         | <u><b>419,040</b></u>                 | <u>352,563</u>                        |

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**7. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)**

**ANALYSIS OF SUPPORT COSTS**

|                                               | <b>Total<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|-----------------------------------------------|---------------------------------------|---------------------------------------|
| Staff costs                                   | 159,335                               | 100,714                               |
| Communications                                | 489                                   | -                                     |
| Advertising                                   | 3,106                                 | 3,643                                 |
| Bank charges                                  | 2,523                                 | 946                                   |
| Rent and rates                                | 22,184                                | 20,228                                |
| Light and heat                                | 3,454                                 | 3,170                                 |
| Office expenses                               | 5,087                                 | 4,670                                 |
| Computer running costs                        | 30,299                                | 16,768                                |
| Telephone                                     | 4,627                                 | 2,400                                 |
| Insurance                                     | 895                                   | 727                                   |
| Staff welfare                                 | 4,847                                 | 500                                   |
| Subscriptions                                 | 3,102                                 | 6,948                                 |
| Website                                       | 5,808                                 | 791                                   |
| Staff training                                | 740                                   | 1,219                                 |
| Staff recruitment                             | 920                                   | 299                                   |
| Travelling                                    | 2,268                                 | 1,859                                 |
| Sundry expenses                               | 83                                    | 279                                   |
| Legal and professional fees                   | 143                                   | 600                                   |
| Accountancy fees                              | 11,268                                | 6,796                                 |
| Depreciation and profit on disposal of assets | 2,560                                 | 4,194                                 |
| DBS checks                                    | 1,595                                 | 1,924                                 |
|                                               | <b>265,333</b>                        | <b>178,675</b>                        |

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**8. INDEPENDENT EXAMINER'S REMUNERATION**

|                                                                   | <b>2024</b>  | 2023         |
|-------------------------------------------------------------------|--------------|--------------|
|                                                                   | <b>£</b>     | <b>£</b>     |
| Fees payable to the Charity's independent examiner in respect of: |              |              |
| Independent examination of the Charity's annual accounts          | <b>2,525</b> | 2,400        |
| Preparation of the annual accounts                                | <b>3,175</b> | 3,000        |
| Bookkeeping and payroll                                           | <b>4,233</b> | -            |
|                                                                   | <b>=====</b> | <b>=====</b> |

**9. STAFF COSTS**

|                                                      | <b>2024</b>    | 2023         |
|------------------------------------------------------|----------------|--------------|
|                                                      | <b>£</b>       | <b>£</b>     |
| Wages and salaries                                   | <b>261,000</b> | 184,632      |
| Social security costs                                | <b>16,331</b>  | 9,276        |
| Contribution to defined contribution pension schemes | <b>5,148</b>   | 3,214        |
|                                                      | <b>=====</b>   | <b>=====</b> |
|                                                      | <b>282,479</b> | 197,122      |

The average number of persons employed by the Charity during the year was as follows:

|              | <b>2024</b>  | 2023         |
|--------------|--------------|--------------|
|              | <b>No.</b>   | <b>No.</b>   |
| Office staff | <b>5</b>     | 6            |
| Counsellors  | <b>7</b>     | 4            |
|              | <b>=====</b> | <b>=====</b> |
|              | <b>12</b>    | 10           |

No employee received remuneration amounting to more than £60,000 in either year.

The charity considers its key personnel to be the CEO, Operations Manager, Marketing Manager, Clinical Counselling Service Manager, and Charity Business Manager. The Trustees all give their time and expertise without any kind of remuneration or other benefit in kind (2023: £Nil). The Key Management Personnel were paid a total gross annual salary (including Employer's National Insurance Contributions and Employer's Pension) of £163,891 (2023: £124,604) during the year.

During the year, no voluntary contributions and donations were received from Trustees (2023: £Nil). No Trustees received any reimbursement of expenses or had expenses paid directly to a third party on their behalf (2023: £Nil).

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**10. TANGIBLE FIXED ASSETS**

|                       | Fixtures and<br>fittings<br>£ | Computer<br>equipment<br>£ | Total<br>£    |
|-----------------------|-------------------------------|----------------------------|---------------|
| <b>COST</b>           |                               |                            |               |
| At 1 April 2023       | 1,904                         | 17,538                     | 19,442        |
| Additions             | 907                           | 1,549                      | 2,456         |
| At 31 March 2024      | <u>2,811</u>                  | <u>19,087</u>              | <u>21,898</u> |
| <b>DEPRECIATION</b>   |                               |                            |               |
| At 1 April 2023       | 193                           | 13,377                     | 13,570        |
| Charge for the year   | 532                           | 2,028                      | 2,560         |
| At 31 March 2024      | <u>725</u>                    | <u>15,405</u>              | <u>16,130</u> |
| <b>NET BOOK VALUE</b> |                               |                            |               |
| At 31 March 2024      | <u>2,086</u>                  | <u>3,682</u>               | <u>5,768</u>  |
| At 31 March 2023      | <u>1,711</u>                  | <u>4,161</u>               | <u>5,872</u>  |

**11. STOCKS**

|                  | 2024<br>£  | 2023<br>£ |
|------------------|------------|-----------|
| Goods for resale | <u>735</u> | <u>-</u>  |

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**12. DEBTORS**

|                                | 2024<br>£      | 2023<br>£      |
|--------------------------------|----------------|----------------|
| <b>DUE WITHIN ONE YEAR</b>     |                |                |
| Trade debtors                  | 120,864        | 128,693        |
| Other debtors                  | 1,847          | 4,415          |
| Prepayments and accrued income | 25,873         | 40,392         |
|                                | <u>148,584</u> | <u>173,500</u> |

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                    | 2024<br>£      | 2023<br>£      |
|------------------------------------|----------------|----------------|
| Trade creditors                    | 11,755         | 23,306         |
| Other taxation and social security | 4,254          | 3,638          |
| Other creditors                    | 2,396          | 866            |
| Accruals and deferred income       | 220,543        | 157,982        |
|                                    | <u>238,948</u> | <u>185,792</u> |

|                                        | 2024<br>£      | 2023<br>£      |
|----------------------------------------|----------------|----------------|
| Deferred income at 1 April 2023        | 152,440        | 60,300         |
| Resources deferred during the year     | 193,798        | 152,440        |
| Amounts released from previous periods | (152,440)      | (60,300)       |
|                                        | <u>193,798</u> | <u>152,440</u> |

Deferred income comprises monies received in advance for counselling and training sessions.

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**14. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

|                                                          | Balance at 1<br>April 2023<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31 March<br>2024<br>£ |
|----------------------------------------------------------|---------------------------------|----------------|------------------|-------------------------------------|
| <b>UNRESTRICTED FUNDS</b>                                |                                 |                |                  |                                     |
| <b>DESIGNATED FUNDS</b>                                  |                                 |                |                  |                                     |
| Ralph Event                                              | -                               | 43,075         | (14,437)         | 28,638                              |
| <b>GENERAL FUNDS</b>                                     |                                 |                |                  |                                     |
| General Fund                                             | 240,407                         | 667,124        | (680,342)        | 227,189                             |
| <b>TOTAL UNRESTRICTED FUNDS</b>                          | <b>240,407</b>                  | <b>710,199</b> | <b>(694,779)</b> | <b>255,827</b>                      |
| <b>RESTRICTED FUNDS</b>                                  |                                 |                |                  |                                     |
| Bereavement support - Cambridgeshire and<br>Peterborough | -                               | 16,000         | (14,500)         | 1,500                               |
| Bereavement support - Suffolk                            | -                               | 2,000          | (2,000)          | -                                   |
| Bereavement support - Essex                              | -                               | 5,000          | (2,500)          | 2,500                               |
|                                                          | -                               | 23,000         | (19,000)         | 4,000                               |
| <b>TOTAL OF FUNDS</b>                                    | <b>240,407</b>                  | <b>733,199</b> | <b>(713,779)</b> | <b>259,827</b>                      |

Bereavement support restricted funds represent income received for the provision of counselling support but restricted by location.

Ralph Event represents income received at a fundraising event organised by a member of staff and her husband who is a trustee in memory of their son who died. The money raised will be funding charity clients in the 24/25 year.

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**14. STATEMENT OF FUNDS (CONTINUED)**

**STATEMENT OF FUNDS - PRIOR YEAR**

|                                  | Balance at<br>1 April 2022<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2023<br>£ |
|----------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>UNRESTRICTED FUNDS</b>        |                                 |                |                  |                          |                                     |
| <b>DESIGNATED FUNDS</b>          |                                 |                |                  |                          |                                     |
| Fundraising from specific events | 50,255                          | -              | -                | (50,255)                 | -                                   |
|                                  | Balance at<br>1 April 2022<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2023<br>£ |
| <b>GENERAL FUNDS</b>             |                                 |                |                  |                          |                                     |
| General Fund                     | 166,395                         | 571,514        | (547,757)        | 50,255                   | 240,407                             |
| <b>TOTAL UNRESTRICTED FUNDS</b>  | <b>216,650</b>                  | <b>571,514</b> | <b>(547,757)</b> | <b>-</b>                 | <b>240,407</b>                      |

PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY  
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

|                               | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets         | 5,768                              | -                                | 5,768                       |
| Current assets                | 489,007                            | 4,000                            | 493,007                     |
| Creditors due within one year | (238,948)                          | -                                | (238,948)                   |
| <b>TOTAL</b>                  | <b>255,827</b>                     | <b>4,000</b>                     | <b>259,827</b>              |

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

|                               | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets         | 5,872                              | 5,872                       |
| Current assets                | 420,327                            | 420,327                     |
| Creditors due within one year | (185,792)                          | (185,792)                   |
| <b>TOTAL</b>                  | <b>240,407</b>                     | <b>240,407</b>              |

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**16. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|                                                                      | 2024<br>£     | 2023<br>£      |
|----------------------------------------------------------------------|---------------|----------------|
| Net income for the period (as per Statement of Financial Activities) | 19,420        | 23,757         |
| <b>ADJUSTMENTS FOR:</b>                                              |               |                |
| Depreciation charges                                                 | 2,560         | 4,194          |
| Dividends, interests and rents from investments                      | (1,586)       | (20)           |
| Decrease/(increase) in stocks                                        | (735)         | -              |
| Decrease/(increase) in debtors                                       | 24,916        | (122,380)      |
| Increase in creditors                                                | 53,156        | 92,244         |
| <b>NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES</b>           | <b>97,731</b> | <b>(2,205)</b> |

**17. ANALYSIS OF CASH AND CASH EQUIVALENTS**

|                                        | 2024<br>£      | 2023<br>£      |
|----------------------------------------|----------------|----------------|
| Cash in hand                           | 343,688        | 246,827        |
| <b>TOTAL CASH AND CASH EQUIVALENTS</b> | <b>343,688</b> | <b>246,827</b> |

**18. ANALYSIS OF CHANGES IN NET DEBT**

|                          | At 1 April<br>2023<br>£ | Cash flows<br>£ | At 31 March<br>2024<br>£ |
|--------------------------|-------------------------|-----------------|--------------------------|
| Cash at bank and in hand | 246,827                 | 96,861          | 343,688                  |
|                          | <b>246,827</b>          | <b>96,861</b>   | <b>343,688</b>           |

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**19. PENSION COMMITMENTS**

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge representing employer contributions payable by the company to the fund amounted to £5,148 (2023: £3,214). Contributions of £863 (2023: £Nil) were payable to the fund at the balance sheet date.

**20. OPERATING LEASE COMMITMENTS**

The Charity had no commitments under non-cancellable operating leases at 31 March 2024.

**21. TRUSTEES' PERSONAL GUARANTEES**

The charity is limited by guarantee, incorporated in England and Wales. Each trustee is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

**22. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year other than disclosed in note 9.

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# Accounts

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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|                                  |                                                                                                                                                                                                             |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>                  | Dr Alison Scadden, Chair<br>Andrew Braithwaite<br>Amy Butterworth<br>Daniel Fisher<br>Birte Harlav-Lam<br>Yvonne Jane Sangster (resigned 15 August 2023)<br>Fiona Mhairi Davidson (resigned 25 August 2022) |
| <b>Company registered number</b> | 07717126                                                                                                                                                                                                    |
| <b>Charity registered number</b> | 1150375                                                                                                                                                                                                     |
| <b>Registered office</b>         | 1 Tunbridge Court<br>Tunbridge Lane<br>Bottisham<br>Cambridge<br>CB25 9TU                                                                                                                                   |
| <b>Accountants</b>               | Peters Elworthy & Moore<br>Chartered Accountants<br>Salisbury House<br>Station Road<br>Cambridge<br>CB1 2LA                                                                                                 |

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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The Trustees present their annual report together with the financial statements of Pregnancy Expectations Trauma and Loss Society for the year 1 April 2022 to 31 March 2023. The Annual Report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**OBJECTIVES AND ACTIVITIES**

Pregnancy Expectations Trauma and Loss Society's (Petals) principal objectives as set out in its governing document are to:

1. Deliver mental health support through the provision of specialist counselling for parents who suffer traumatic perinatal or neonatal loss.
2. Raise awareness of the psychological impact of traumatic perinatal or neonatal loss.
3. Promote research into the psychological impact of perinatal or neonatal loss.

**Petals - The Baby Loss Counselling Charity** has a vision of a future where every parent; every woman, man or couple that suffers the devastation of pregnancy loss or the death of a baby has access to specialist counselling support.

**Our Vision**

Every parent in the UK has easy and timely access to specialist counselling following baby loss.

**Our Mission**

To provide and promote specialist counselling for parents across the UK following baby loss.

The Trustees have had regard to the Charities Commission Guidance on the principles of public benefit. The main activities undertaken to further the charity's purposes for the public benefit are the:

- Delivery of a free specialist counselling programme for parents who experience the loss of a pregnancy or a baby;
- Provision of psychological mental health training for health professionals to support parents who experience the loss of a pregnancy or a baby; and
- Engagement with research to understand the psychological impact of pregnancy/baby loss and effective treatment interventions.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**ACHIEVEMENTS AND PERFORMANCE**

The focus for 2022/23 has been to define our counselling structure, embed our referral pathway with our funders and refine our reporting systems to ensure we can fully deliver on our promises to our clients, partners, and supporters. It has been a busy year for all as the charity continues to expand, presenting a constant challenge of evolving roles, systems, and processes to accommodate this growth.

**1. Counselling Service Review**

**i) Online1:1/Couples Counselling**

Our strategy for development of the counselling service from 2022 – 2027 remains:

- To expand our specialist counselling service through partnerships with NHS hospitals and Maternal Mental Health Services (MMHS);
- To deliver our 'Out of Area' specialist counselling service to the remainder of the UK;
- To develop and establish a corporate counselling service in the UK.

Our primary activity has continued to be the provision of free specialist counselling using our own evidence-based counselling programme which is specifically tailored to deliver mental health support to women, partners and couples who experience traumatic grief following baby loss.

Aiming to be the next step of care for bereaved parents once they have left maternity settings following the loss of their pregnancy or baby, Petals will provide a fast-track triage assessment and a specified number of counselling sessions, all delivered by Petals trained perinatal counsellors.

During this period, Petals accepted referrals from 1125 bereaved parents and delivered 5098 counselling sessions. The full integration this year of our triage assessment process has ensured all referrals are allocated the right number of sessions to meet their psychological needs.

The counselling service has been delivered by four Petals Senior Counsellors providing triage and case management, and 26 Petals Counsellors. 98% of sessions are delivered online via Zoom with 2% of sessions taking place in person at Guys & St Thomas' Hospital, London.

The majority of our referrals to counselling are via our NHS partner hospitals and services which are:

Imperial Hospital, London  
Guys & St Thomas' Hospital, London  
Oxford University Hospitals  
Harlow Hospital  
Lister Hospital, Stevenage  
West Herts Hospital, Watford  
Ipswich Hospital  
Colchester Hospital  
West Suffolk Hospital  
Lancashire & S Cumbria

New partnerships established during this year are:

Nottingham Hospital  
St Georges' Hospital, London  
Morecambe Bay Hospital  
Wye Valley, Hereford County Hospital

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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Unrestricted funds were also used to continue our 'Out of Area' counselling support for self-referrals outside of our hospital partnerships. 576 'Out of Area' counselling sessions were delivered to 104 client cases and our new 2023 'Pay it Forward' campaign, targeted at beneficiaries of our service, and their families, aims to generate funds enabling us to increase our 'Out of Area' client service users.

**ii) Therapy Group Project**

The CEO of Petals has developed the Petals Group Therapy Model to work alongside the charity's counselling programme. The model is delivered by two Senior Counsellors across four two-hour weekly sessions for six individuals.

During this period two therapy groups were delivered, each for six women who had terminated pregnancies for medical reasons. On completion of each group, our outcome measure showed that all 12 women had moved from above the clinical cut-off (indicating high levels of psychological distress) and on completion were scoring below the clinical cut-off and, therefore, indicated 'normal' mental health scores.

Further Petals Counsellors will now be trained to deliver the group model which will enhance the expansion of our counselling provision and provide an alternative offering to our partners and funders and client referrals going forward.

**2. Counsellor Recruitment Programme**

Advertising with BACP during the summer months of 2022 resulted in 230 applications from counsellors wanting to join Petals. After a rigorous sifting and selection process and many interviews, 12 sub-contracted recruits started a three-month training and supervision programme which is ongoing.

Going forward, a more targeted approach to advertising for new counsellors will be taken with the aim of recruiting and training two new cohorts each year.

**3. Supporting Parents Following Baby Loss Training Programme**

Our fourth strategic objective from 2022 – 2027 is:

Establish Petals as a training/ accreditation provider for pregnancy and baby loss counselling in the UK.

Continuing our partnership with Bereavement Training International, our training programme has been enhanced to offer two full days of training for specialist health professionals supporting parents following the death of a baby. Eight training days for 16 participants were delivered during this period.

In 2023, the intention is to register the training course for CPD and apply for full certification of each training day.

**4. Communications and Marketing**

The new Communications and Marketing Manager has been overseeing the development of the charity's comms, ensuring that comms and marketing are embedded across all areas of the organisation from fundraising to partnerships. This has included a review of all external comms for branding and tone of voice. Some developments to the charity's website have also taken place to reflect the expansion of our partnerships. Looking ahead the focus for the website will be to improve its optimisation for mobile technology and its search engine optimisation ranking.

Three short films were successfully launched in Baby Loss Awareness Week (9th – 15th October 2022) that brought to life the client's journey through baby loss and highlighted the significance of Petals specialist support during that time and beyond – they were very well received, gaining good engagement on social media and the charities website and they continue to be used for fundraising purposes.

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

Our social media platforms have continued to grow as follows:

| Date       | Facebook | Twitter | Instagram |
|------------|----------|---------|-----------|
| March 2022 | 4,927    | 2,608   | 4,,171    |
| March 2023 | 5,321    | 2,978   | 5169      |

Our private Facebook support groups continue to grow with the addition this year of a new group for pregnancy after loss:

Petals Together - 731  
 Petals Dads - 184  
 Petals Grandparents - 197  
 Petals PALs - 67

Our e-Newsletter goes from strength to strength, and we now have over 4,000 subscribers with an average subscriber rate of 137 per month. We also have an average open rate of 31.58% per campaign, way above the average for UK non-profit organisations.

## 5. Impact

Development of partnerships with NHS maternity providers has been the key focus for our Partnerships Development Manager who has worked hard to respond to the increasing number of approaches generated from our increased networking and profile raising. This has enabled us to expand our counselling service into the Midlands, the North East and the North West of the country. Word of mouth and our strong reputation means requests for quotations for our service are steadily increasing and the challenge begins to be prioritising these approaches to ensure the counselling service can operationally meet the need.

The investment in CORE Net continues to improve data collection as we work closely with the provider to tailor our package to meet the specific needs of our existing and new contracts and the reporting criteria they require.

We are able to extract the following interesting statistics to show the impact of our counselling programme: 79% of all Petals' clients (birthing parents & partners) from April 2022 – March 2023 reported distress levels above the CORE Net clinical cutoff. On completion of their counselling programme with Petals, 59% of that 79% made reliable improvement (an improvement that is unlikely to have occurred without the therapy intervention) and 48% of that 79% moving from below to above the clinical cut-off.

During this year we have also introduced a detailed service evaluation procedure that is activated on completion of the client's counselling programme. This evaluation asks 25 questions about the client experience of the full programme and provides strong qualitative feedback.

Here are a small sample of comments:

*"Without a doubt, I can honestly say that Petals has helped my husband and I survive the most difficult time of our lives when we couldn't see the light."*

*"Months after our daughter died, we had another tragic TFMR experience during which I suffered with depression. With the help of our Petals counsellor and medication, I have started feeling much better and can function again. My counsellor has led me through the darkest times."*

*"I'm extremely grateful for all the help we have been offered from Petals and I can only hope that all parents who find themselves in the situation will be able to get support too."*

*"We lost our little boy halfway through the pregnancy. The loss and the grief that consumed me felt utterly overwhelming and desperate."*

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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*"Petals gave me a space to safely explore and 'feel' that pain and sadness; to understand the trauma more fully. I felt safe and heard and I felt they shone a light on the existence of my baby (as well as my previous losses) – the weight of his loss felt 'real' and justified, meaning I felt like I was 'allowed' to grieve."*

*"I can't recommend Petals enough for anyone living through baby loss; you will be forever changed by your loss and I'm so sorry that we have experienced this, but Petals will help you to find a way to 'be' with that loss and eventually, it will feel more like love than loss."*

**6. Staff/Volunteers/Trustees**

As the charity continues to grow and we embed our strategic objectives, the need for new roles emerge. The role of Office Manager was filled in August this year, to hold a pivotal position within the team managing HR and finance and providing support for the CEO and the wider counselling service.

With the departure of our Fundraising Manager this year, the job description was reviewed, resulting in the recruitment of a replacement Fundraising Manager and the creation of the new position of Events and Communications Co-ordinator, working across fundraising and comms, and focusing on the development of support engagement and income generation.

Consultation with staff by the trustees resulted in a 5% pay increase and a £500 (FTE) cost of living payment for each staff member as well as improved annual leave benefits. Staff will also be provided with a funded Christmas lunch and one other funded team-building event each year.

Our board of trustees was reduced from six to five during the year due to the retirement of one of our founder trustees, Yvonne Sangster. Plans to advertise for three new trustees are in place for the summer of 2023.

Our volunteer network 'Friends of Petals' continues to provide support at Petals fundraising events.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**FUTURE PLANS**

Our strategy for development of the counselling service from 2022 – 2027 remains:

**To expand our specialist counselling service through partnerships with NHS hospitals and Maternal Mental Health Services (MMHS)**

- The Partnership Development Manager will continue to develop networks for the promotion of our counselling service, prioritising areas of the country we currently do not cover. The focus will be on securing partnerships that will provide longer-term sustainable funding.
- Ensuring capacity is managed within the counselling service to cope with expansion will be a priority for the Counselling Operation Manager
- Development for the delivery of therapy and support groups to expand the counselling service delivery.
- Ongoing recruitment and training of Petals Counsellors

**To deliver our 'Out of Area' specialist counselling service to the remainder of the UK**

- A new fundraising strategy will be developed by our Fundraising Manager focused on developing a pipeline of income through trusts/foundations and donors to significantly increase our income to fund 'Out of Area' counselling referrals.
- Improved processes to convert service users to donor supporters will also be prioritised to maximise our supporter engagement and retention.

**To develop and establish a corporate counselling service in the UK**

- A strategy to develop this new area of service delivery will be started in the next year.

**Establish Petals as a training/ accreditation provider for pregnancy and baby loss counselling in the UK**

- CPD accreditation will be applied for as a priority and the 2-day training programme for health professionals will be advertised and promoted more widely,
- Bespoke training packages are planned with the intention of promoting these to corporate and private business.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**FINANCIAL REVIEW**

Income during this period totaled £571,514 (2022: £483,414). This marked an increase of 18% on the previous year and enabled operational investment to support the charity expansion.

62% of income was from NHS partnerships increasing from 55% as a result of the new contracts, in particular St Georges' Hospital, London.

9% of income was generated by grants from other charity partnerships. We wish to thank all the following organisations that have supported us:

- Teddy's Wish Charity
- Tesco Groundworks Fund
- Tees Law
- Irwin Mitchell
- Saturday Hospital Fund
- The Legacy of Leo

29% was generated from Petals fundraising events or charitable donations. Fundraising events continue to be popular with Petals' supporters and a major contribution to our funding.

No significant trust and foundation funding applications were made during this period as our Fundraising Manager post was vacant for six months. With this position now filled, our intention will be to increase our grant funding during the coming years to increase funding for our counselling provision outside of NHS partnerships. Nevertheless, during this period, 104 clients who approached us from outside our NHS partnership hospitals were provided with our counselling programme funded through our unrestricted charitable fundraising.

As our counselling service grows and we have integrated the triage assessment process, our direct counselling expenditure has increased by 15% on last year, with a small overspend of £5,114.

Counselling support costs have also increased by 25% on last year in order to fund the Partnership Development role, new counsellor recruitment and the Office Manager role.

**Reserve Policy**

The trustees have set a reserves policy that requires reserves to be maintained at a level that will enable Petals to continue providing an excellent counselling service during times of unforeseen difficulties.

We hold reserves to ensure we can meet the needs of current beneficiaries, even if we suffer a loss of income, to manage cash flow and to enable investment in new services and initiatives.

As at 31 March 2023, the charity had total funds of £240,407 (2022: £216,650), which were all unrestricted. Of these, £234,535 represent the charity's charitable free reserves (2022: £211,769). The designated fund of £50,255 originally created by the trustees to ensure there were funds for planned events was removed.

The current reserves policy of maintaining unrestricted reserves of between four and six months' worth of expenditure is being met.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Public Benefit**

Specialist psychological care related to the loss of a baby or pregnancy is currently not provided by the NHS even though over 2% of pregnancies result in a distressing unexpected outcome. The impact is frequently devastating for couples, affecting their ability to continue with their day-to-day lives, often unable to return to work for many weeks, as they struggle to come to terms with their grief and the implications for their future.

As a result of this gap in care, distress resulting from this type of complex loss goes unacknowledged by those involved, and healthcare professionals are therefore often not aware of this suffering. Unattended to, this unresolved distress often manifests in different ways such as anxiety disorders like OCD, trauma-related disorders like PTSD or depressive conditions, post-natal depression being the most common.

Documented consequences include increased rates of hospital admissions, increased use of alcohol and a shocking 40% higher risk of marital breakdown and a negative psychological impact on existing children.

The management and trustees of Petals are working with a strategy that builds on existing stakeholder relationships and develops strong supporter engagement relationships. Through the strengthening of these relationships, we aim to nurture and grow sustainable funding streams, in turn enabling the expansion and growth of Petals' counselling service across the country. These plans aim to secure a future for Petals, as a national, respected service, providing high-quality, life-changing support to hundreds of bereaved parents every year.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**STRUCTURE, GOVERNANCE, AND MAINTENANCE**

The organisation is a charitable company limited by guarantee, incorporated on 25th July 2011. It is registered as a charity with the Charity Commission No 1150375. Petals was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, its members are required to contribute an amount not exceeding £10.

**Recruitment and appointment of trustees**

Trustees are recruited for their skills and experience and generally following advertisement. They are appointed by the Board in accordance with the Memorandum and Articles of Association. There must be at least three Trustees on the Board.

In accordance with the Articles of Association, trustees can be appointed to the board for up to three years without re-election. At each AGM, the two longest serving board members since their last appointment, must either retire or seek re-election (currently up to another three years).

All AGM elections and re-elections must be documented. Proposals should be in writing between 14-35 days before the date of the meeting. Resignations are accepted in writing at any time.

The trustees who served during the period were as follows:

Dr Alison Scadden (Chair)  
Birte Harlev-Lam  
Amy Butterworth  
Andrew Braithwaite  
Daniel Fisher  
Yvonne Sangster (Retired 15 August 2023)  
Fiona Mhairi Davidson (Resigned 25 August 2022)

**Trustee induction**

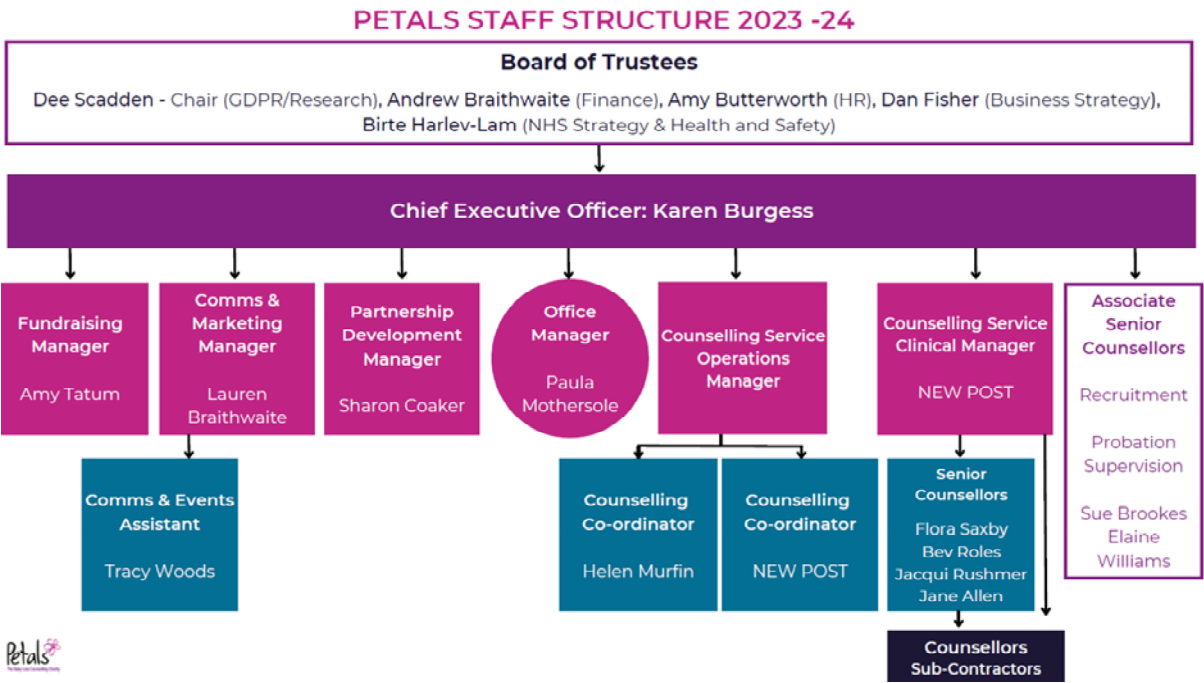
Upon successful recruitment, a new trustee is required to undertake a DBS check and provide acceptable references for formal acceptance as a trustee. A declaration of interests must be completed and checks to ensure they are not disqualified from becoming a trustee. The Charity Commission trustee eligibility declaration will then be signed and submitted to the Charity Commission. Petals provide all trustees with a Trustee Pack which includes relevant policies and procedures with recommendations for NCVO trustee training modules.

**Organisational structure**

Responsibility for the day-to-day operations of the charity are delegated by the trustees to the CEO. The CEO leads a management team of four – Fundraising, Comms & Marketing, Partnership Development and Finance. The CEO also currently leads the counselling service, supported by an operations manager.

PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY  
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023



Setting/reviewing salaries

Staff salaries are reviewed on an annual basis by the CEO and trustee overseeing human resources. Benchmarking against the latest Harris Hill salary survey for charities, recommendation for setting/amending salaries are taken to the board of trustees for approval.

Risk Management

The trustees operate a formal risk management process. Trustees together with the CEO regularly review and record key risks, their probability, impact and mitigating actions. Risks are reviewed by the full board annually.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Pregnancy Expectations Trauma and Loss Society for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Approved by order of the members of the board of Trustees and signed on their behalf by:

*AJBraithwaite*

**Andrew Braithwaite**

Trustee

Date: 06 October 2023

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Independent Examiner's Report to the Trustees of Pregnancy Expectations Trauma and Loss Society ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

**Responsibilities and Basis of Report**

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 accounts to be reached.

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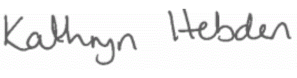
**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Kathryn Hebden

Dated: 06 October 2023

ACA

**Peters Elworthy & Moore**  
Chartered Accountants  
Salisbury House  
Station Road  
Cambridge  
CB1 2LA

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

|                                    | Note | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|------------------------------------|------|------------------------------------|-----------------------------|-----------------------------|
| <b>INCOME FROM:</b>                |      |                                    |                             |                             |
| Donations and legacies             | 2    | 168,310                            | 168,310                     | 155,477                     |
| Charitable activities              | 3    | 400,186                            | 400,186                     | 325,358                     |
| Other trading activities           | 4    | 2,998                              | 2,998                       | 2,575                       |
| Investments                        | 5    | 20                                 | 20                          | 4                           |
| <b>TOTAL INCOME</b>                |      | <b>571,514</b>                     | <b>571,514</b>              | <b>483,414</b>              |
| <b>EXPENDITURE ON:</b>             |      |                                    |                             |                             |
| Charitable activities              | 6    | 547,757                            | 547,757                     | 468,880                     |
| <b>TOTAL EXPENDITURE</b>           |      | <b>547,757</b>                     | <b>547,757</b>              | <b>468,880</b>              |
| <b>NET MOVEMENT IN FUNDS</b>       |      | <b>23,757</b>                      | <b>23,757</b>               | <b>14,534</b>               |
| <b>RECONCILIATION OF FUNDS:</b>    |      |                                    |                             |                             |
| Total funds brought forward        |      | 216,650                            | 216,650                     | 202,116                     |
| Net movement in funds              |      | 23,757                             | 23,757                      | 14,534                      |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | 13   | <b>240,407</b>                     | <b>240,407</b>              | <b>216,650</b>              |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 19 to 30 form part of these financial statements.

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 07717126**

**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

|                                                | Note | 2023<br>£             | As restated<br>2022<br>£ |
|------------------------------------------------|------|-----------------------|--------------------------|
| <b>FIXED ASSETS</b>                            |      |                       |                          |
| Tangible assets                                | 9    | 5,872                 | 4,881                    |
|                                                |      | <u>5,872</u>          | <u>4,881</u>             |
| <b>CURRENT ASSETS</b>                          |      |                       |                          |
| Debtors                                        | 10   | 173,500               | 51,120                   |
| Cash at bank and in hand                       |      | 246,827               | 254,197                  |
|                                                |      | <u>420,327</u>        | <u>305,317</u>           |
| Creditors: amounts falling due within one year | 11   | (185,792)             | (93,548)                 |
| <b>NET CURRENT ASSETS</b>                      |      | <u>234,535</u>        | 211,769                  |
| <b>TOTAL NET ASSETS</b>                        |      | <u><u>240,407</u></u> | <u><u>216,650</u></u>    |
| <b>CHARITY FUNDS</b>                           |      |                       |                          |
| Unrestricted funds                             | 13   | 240,407               | 216,650                  |
| <b>TOTAL FUNDS</b>                             |      | <u><u>240,407</u></u> | <u><u>216,650</u></u>    |

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 07717126**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2023**

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The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

*AJBraithwaite*

**Andrew Braithwaite**  
Trustee

Date: 06 October 2023

The notes on pages 19 to 30 form part of these financial statements.

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

|                                                         | <b>Note</b> | <b>2023</b><br><b>£</b> | <b>2022</b><br><b>£</b> |
|---------------------------------------------------------|-------------|-------------------------|-------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>             |             |                         |                         |
| Net cash used in operating activities                   | 14          | <b>(2,205)</b>          | 30,593                  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>             |             |                         |                         |
| Dividends, interests and rents from investments         |             | <b>20</b>               | 4                       |
| Proceeds from the sale of tangible fixed assets         |             | <b>119</b>              | -                       |
| Purchase of tangible fixed assets                       |             | <b>(5,304)</b>          | (519)                   |
| <b>NET CASH USED IN INVESTING ACTIVITIES</b>            |             | <b>(5,165)</b>          | <b>(515)</b>            |
| <b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR</b>  |             | <b>(7,370)</b>          | <b>30,078</b>           |
| Cash and cash equivalents at the beginning of the year  |             | <b>254,197</b>          | 224,119                 |
| <b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b> | 15          | <b>246,827</b>          | 254,197                 |

The notes on pages 19 to 30 form part of these financial statements

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1. ACCOUNTING POLICIES**

**1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Pregnancy Expectations Trauma and Loss Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

There were no significant estimates or judgements made by management in preparing these financial statements.

**1.2 GOING CONCERN**

The trustees have reviewed the financial position of the charity, and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements continue to be prepared on the going concern basis.

**1.3 INCOME**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

**1.4 EXPENDITURE**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs are those incurred directly in support of the charitable activities and the general running of the charity.

Governance costs are those incurred in connection with administration of the charity, and to ensure compliance with constitutional and statutory requirements.

All expenditure is inclusive of irrecoverable VAT.

**1.5 INTEREST RECEIVABLE**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1. ACCOUNTING POLICIES (CONTINUED)**

**1.6 TAXATION**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**1.7 TANGIBLE FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Depreciation is provided on the following basis:

|                    |   |                   |
|--------------------|---|-------------------|
| Office equipment   | - | 20% straight-line |
| Computer equipment | - | 33% straight-line |

**1.8 DEBTORS**

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

**1.9 CASH AT BANK AND IN HAND**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.10 LIABILITIES AND PROVISIONS**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**1. ACCOUNTING POLICIES (CONTINUED)**

**1.11 PENSIONS**

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

**1.12 FUND ACCOUNTING**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**2. INCOME FROM DONATIONS AND LEGACIES**

|            | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | Total<br>funds<br>2022<br>£ |
|------------|----------------------------------------------|---------------------------------------|-----------------------------|
| Donations  | 168,310                                      | <b>168,310</b>                        | 155,477                     |
|            | <u>168,310</u>                               | <u>168,310</u>                        |                             |
| TOTAL 2022 | 155,477                                      | 155,477                               |                             |
|            | <u>155,477</u>                               | <u>155,477</u>                        |                             |

**3. INCOME FROM CHARITABLE ACTIVITIES**

|                          | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | Total<br>funds<br>2022<br>£ |
|--------------------------|----------------------------------------------|---------------------------------------|-----------------------------|
| Counselling              | 400,186                                      | <b>400,186</b>                        | 325,358                     |
|                          | <u>400,186</u>                               | <u>400,186</u>                        |                             |
| TOTAL 2022 (as restated) | 325,358                                      | 325,358                               |                             |
|                          | <u>325,358</u>                               | <u>325,358</u>                        |                             |

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**4. INCOME FROM OTHER TRADING ACTIVITIES**

**Income from non charitable trading activities**

|                    | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|--------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Trading activities | 2,998                                        | <b>2,998</b>                          | 2,575                                 |
|                    | <u>2,998</u>                                 | <u>2,998</u>                          | <u>2,575</u>                          |
| TOTAL 2022         | <u>2,575</u>                                 | <u>2,575</u>                          |                                       |

**5. INVESTMENT INCOME**

|               | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|---------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Bank interest | 20                                           | <b>20</b>                             | 4                                     |
|               | <u>20</u>                                    | <u>20</u>                             | <u>4</u>                              |
| TOTAL 2022    | <u>4</u>                                     | <u>4</u>                              |                                       |

**6. ANALYSIS OF EXPENDITURE BY ACTIVITIES**

|             | <b>Activities<br/>undertaken<br/>directly<br/>2023<br/>£</b> | <b>Support<br/>costs<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|-------------|--------------------------------------------------------------|-----------------------------------------|---------------------------------------|---------------------------------------|
| Counselling | 354,904                                                      | 192,853                                 | <b>547,757</b>                        | 468,880                               |
|             | <u>354,904</u>                                               | <u>192,853</u>                          | <u>547,757</u>                        | <u>468,880</u>                        |
| TOTAL 2022  | <u>319,684</u>                                               | <u>149,196</u>                          | <u>468,880</u>                        |                                       |

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**6. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)**

**ANALYSIS OF DIRECT COSTS**

|                     | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|---------------------|---------------------------------------|---------------------------------------|
| Staff costs         | 96,408                                | 53,719                                |
| Subcontractors      | 256,470                               | 259,124                               |
| Counsellor training | 2,026                                 | 6,841                                 |
|                     | <b>354,904</b>                        | <b>319,684</b>                        |

**ANALYSIS OF SUPPORT COSTS**

|                             | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|-----------------------------|---------------------------------------|---------------------------------------|
| Staff costs                 | 100,714                               | 75,474                                |
| Training workshop costs     | 7,583                                 | 2,450                                 |
| Fundraising                 | 6,595                                 | 7,013                                 |
| Advertising                 | 3,643                                 | 5,792                                 |
| Bank charges                | 946                                   | 723                                   |
| Rent and rates              | 20,228                                | 21,768                                |
| Light and heat              | 3,170                                 | 1,256                                 |
| Office expenses             | 4,514                                 | 6,446                                 |
| Computer running costs      | 17,559                                | 11,211                                |
| Telephone                   | 2,400                                 | 1,455                                 |
| Insurance                   | 727                                   | 703                                   |
| Subscriptions               | 6,948                                 | 6,009                                 |
| Staff training              | 1,219                                 | -                                     |
| Travelling                  | 1,859                                 | 1,345                                 |
| Sundry expenses             | 1,234                                 | 378                                   |
| Legal and professional fees | 2,524                                 | 369                                   |
| Accountancy fees            | 6,796                                 | 1,610                                 |
| Depreciation                | 4,194                                 | 5,194                                 |
|                             | <b>192,853</b>                        | <b>149,196</b>                        |

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**7. INDEPENDENT EXAMINER'S REMUNERATION**

|                                                                   | <b>2023</b><br>£    | 2022<br>£ |
|-------------------------------------------------------------------|---------------------|-----------|
| Fees payable to the Charity's independent examiner in respect of: |                     |           |
| Independent examination of the Charity's annual accounts          | <b>2,400</b>        | 1,000     |
| Preparation of the annual accounts                                | <b>3,000</b>        | -         |
|                                                                   | <u><b>5,400</b></u> | <u>-</u>  |

**8. STAFF COSTS**

|                                                      | <b>2023</b><br>£      | 2022<br>£      |
|------------------------------------------------------|-----------------------|----------------|
| Wages and salaries                                   | <b>184,632</b>        | 123,305        |
| Social security costs                                | <b>9,276</b>          | 3,574          |
| Contribution to defined contribution pension schemes | <b>3,214</b>          | 2,314          |
|                                                      | <u><b>197,122</b></u> | <u>129,193</u> |

The average number of persons employed by the Charity during the year was as follows:

|              | <b>2023</b><br>No. | 2022<br>No. |
|--------------|--------------------|-------------|
| Office staff | <b>6</b>           | 6           |
| Counsellors  | <b>4</b>           | 4           |
|              | <u><b>10</b></u>   | <u>10</u>   |

No employee received remuneration amounting to more than £60,000 in either year.

The charity considers its key personnel to be the CEO, Operations Manager, Marketing Manager, and Office Manager. The Trustees all give their time and expertise without any kind of remuneration or other benefit in kind (2022: £Nil). The Key Management Personnel were paid a total gross annual salary (including Employer's National Insurance Contributions and Employer's Pension) of £124,604 (2022: £78,028) during the year.

During the year, no voluntary contributions and donations were received from Trustees (2022: £Nil). No Trustees received any reimbursement of expenses or had expenses paid directly to a third party on their behalf (2022: £Nil).

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**9. TANGIBLE FIXED ASSETS**

|                          | Fixtures and<br>fittings<br>£ | Computer<br>equipment<br>£ | Total<br>£ |
|--------------------------|-------------------------------|----------------------------|------------|
| <b>COST OR VALUATION</b> |                               |                            |            |
| At 1 April 2022          | 519                           | 13,738                     | 14,257     |
| Additions                | 1,504                         | 3,800                      | 5,304      |
| Disposals                | (119)                         | -                          | (119)      |
| At 31 March 2023         | 1,904                         | 17,538                     | 19,442     |
| <b>DEPRECIATION</b>      |                               |                            |            |
| At 1 April 2022          | -                             | 9,376                      | 9,376      |
| Charge for the year      | 193                           | 4,001                      | 4,194      |
| At 31 March 2023         | 193                           | 13,377                     | 13,570     |
| <b>NET BOOK VALUE</b>    |                               |                            |            |
| At 31 March 2023         | 1,711                         | 4,161                      | 5,872      |
| At 31 March 2022         | 519                           | 4,362                      | 4,881      |

**10. DEBTORS**

|                                | 2023<br>£ | 2022<br>£ |
|--------------------------------|-----------|-----------|
| <b>DUE WITHIN ONE YEAR</b>     |           |           |
| Trade debtors                  | 128,693   | 50,620    |
| Other debtors                  | 4,415     | 500       |
| Prepayments and accrued income | 40,392    | -         |
|                                | 173,500   | 51,120    |

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                        | <b>2023</b>     | 2022     |
|----------------------------------------|-----------------|----------|
|                                        | £               | £        |
| Trade creditors                        | <b>23,306</b>   | 24,300   |
| Other taxation and social security     | <b>3,638</b>    | 282      |
| Other creditors                        | <b>866</b>      | 7,666    |
| Accruals and deferred income           | <b>157,982</b>  | 61,300   |
|                                        | <b>185,792</b>  | 93,548   |
|                                        | <b>2023</b>     | 2022     |
|                                        | £               | £        |
| Deferred income at 1 April 2022        | <b>60,300</b>   | 42,525   |
| Resources deferred during the year     | <b>152,440</b>  | 60,300   |
| Amounts released from previous periods | <b>(60,300)</b> | (42,525) |
|                                        | <b>152,440</b>  | 60,300   |

Deferred income comprises monies received in advance for counselling sessions.

**12. PRIOR YEAR ADJUSTMENTS**

A prior year adjustment has been posted to reclassify prior year income and expenditure as unrestricted, where originally classified as restricted. The nature of the counselling charitable activity has been re-evaluated, and on the basis that this represents contractual service income, it has been determined that this should be unrestricted.

As such, the comparative for 2022 have been restated so that there are no restricted funds as at 31 March 2022, and unrestricted funds have been adjusted from £88,774 to £166,395. There has been no change in total closing funds as at 31 March 2022.

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**13. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

|                                  | As restated<br>Balance at 1<br>April 2022<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2023<br>£ |
|----------------------------------|------------------------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>UNRESTRICTED FUNDS</b>        |                                                |                |                  |                          |                                     |
| <b>DESIGNATED FUNDS</b>          |                                                |                |                  |                          |                                     |
| Fundraising from specific events | 50,255                                         | -              | -                | (50,255)                 | -                                   |
| <b>GENERAL FUNDS</b>             |                                                |                |                  |                          |                                     |
| General Fund                     | 166,395                                        | 571,514        | (547,757)        | 50,255                   | 240,407                             |
| <b>TOTAL UNRESTRICTED FUNDS</b>  | <b>216,650</b>                                 | <b>571,514</b> | <b>(547,757)</b> | <b>-</b>                 | <b>240,407</b>                      |

Designated funds represent those set aside for planned events. At the yearend it was determined that the designated funds were no longer required as the events did not go ahead and so the fund was transferred to unrestricted funds.

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**13. STATEMENT OF FUNDS (CONTINUED)**

**STATEMENT OF FUNDS - PRIOR YEAR**

|                                  | As restated<br>Balance at<br>1 April 2021<br>£ | As restated<br>Income<br>£ | As restated<br>Expenditure<br>£ | As restated<br>Balance at<br>31 March<br>2022<br>£ |
|----------------------------------|------------------------------------------------|----------------------------|---------------------------------|----------------------------------------------------|
| <b>UNRESTRICTED FUNDS</b>        |                                                |                            |                                 |                                                    |
| <b>DESIGNATED FUNDS</b>          |                                                |                            |                                 |                                                    |
| Fundraising from specific events | 50,255                                         | -                          | -                               | 50,255                                             |
|                                  |                                                |                            |                                 |                                                    |
|                                  | As restated<br>Balance at<br>1 April 2021<br>£ | As restated<br>Income<br>£ | As restated<br>Expenditure<br>£ | As restated<br>Balance at<br>31 March<br>2022<br>£ |
| <b>GENERAL FUNDS</b>             |                                                |                            |                                 |                                                    |
| General Fund                     | 151,861                                        | 483,414                    | (468,880)                       | 166,395                                            |
|                                  |                                                |                            |                                 |                                                    |
| <b>TOTAL UNRESTRICTED FUNDS</b>  | <b>202,116</b>                                 | <b>483,414</b>             | <b>(468,880)</b>                | <b>216,650</b>                                     |

**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**14. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|                                                                    | 2023<br>£      | 2022<br>£     |
|--------------------------------------------------------------------|----------------|---------------|
| Net income for the year (as per Statement of Financial Activities) | <b>23,757</b>  | <b>14,534</b> |
| <b>ADJUSTMENTS FOR:</b>                                            |                |               |
| Depreciation charges                                               | 4,194          | 5,194         |
| Dividends, interests and rents from investments                    | (20)           | (4)           |
| Increase in debtors                                                | (122,380)      | (8,266)       |
| Increase in creditors                                              | 92,244         | 19,135        |
| <b>NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES</b>         | <b>(2,205)</b> | <b>30,593</b> |

**15. ANALYSIS OF CASH AND CASH EQUIVALENTS**

|                                        | 2023<br>£      | 2022<br>£      |
|----------------------------------------|----------------|----------------|
| Cash in hand                           | 246,827        | 254,197        |
| <b>TOTAL CASH AND CASH EQUIVALENTS</b> | <b>246,827</b> | <b>254,197</b> |

**16. ANALYSIS OF CHANGES IN NET DEBT**

|                          | At 1 April<br>2022<br>£ | Cash flows<br>£ | At 31 March<br>2023<br>£ |
|--------------------------|-------------------------|-----------------|--------------------------|
| Cash at bank and in hand | 254,197                 | (7,370)         | 246,827                  |
|                          | <b>254,197</b>          | <b>(7,370)</b>  | <b>246,827</b>           |

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**PREGNANCY EXPECTATIONS TRAUMA AND LOSS SOCIETY**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**17. PENSION COMMITMENTS**

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge representing employer contributions payable by the company to the fund amounted to £3,214 (2022: £2,314). Contributions of £Nil (2022: £568) were payable to the fund at the balance sheet date. The Charity was due a reimbursement of £31 at the balance sheet date (2022: £Nil).

**18. OPERATING LEASE COMMITMENTS**

The Charity had no commitments under non-cancellable operating leases at 31 March 2023.

**19. TRUSTEES' PERSONAL GUARANTEES**

The charity is limited by guarantee, incorporated in England and Wales. Each trustee is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

**20. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year other than disclosed in note 8.

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# Accounts

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Company registration number: 07717126

Charity registration number: 1150375

# Pregnancy Expectations Trauma and Loss Society

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022



Burdett King Accountancy Limited  
8 The Hamiltons  
Newmarket  
CB8 0NF

# **Pregnancy Expectations Trauma and Loss Society**

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# **Pregnancy Expectations Trauma and Loss Society**

## **Reference and Administrative Details**

|                 |                                                                                                                                            |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b> | Dr Alison Scadden, Chair of Trustees<br>Andrew Braithwaite<br>Amy Butterworth<br>Daniel Fisher<br>Birte Harlav-Lam<br>Yvonne Jane Sangster |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------|

|                          |                                                                           |
|--------------------------|---------------------------------------------------------------------------|
| <b>Registered Office</b> | 1 Tunbridge Court<br>Tunbridge Lane<br>Bottisham<br>Cambridge<br>CB25 9TU |
|--------------------------|---------------------------------------------------------------------------|

|                                    |          |
|------------------------------------|----------|
| <b>Company Registration Number</b> | 07717126 |
|------------------------------------|----------|

|                                    |         |
|------------------------------------|---------|
| <b>Charity Registration Number</b> | 1150375 |
|------------------------------------|---------|

|                             |                                                                             |
|-----------------------------|-----------------------------------------------------------------------------|
| <b>Independent Examiner</b> | Burdett King Accountancy Limited<br>8 The Hamiltons<br>Newmarket<br>CB8 0NF |
|-----------------------------|-----------------------------------------------------------------------------|

# **Pregnancy Expectations Trauma and Loss Society**

## **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

### **Trustees**

Dr Alison Scadden, Chair of Trustees

Andrew Braithwaite

Amy Butterworth

Fiona Mhairi Davidson (resigned 3 November 2021)

Daniel Fisher

Birte Harlav-Lam

Yvonne Jane Sangster

### **Objects and principal activities of the Charity**

The organisation is a charitable company limited by guarantee, incorporated on 25th July 2011. It is registered as a charity with the Charities Commission No 1150375. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, its members are required to contribute an amount not exceeding £10.

The charity's principal objectives as set out in its governing document are to:

1. Deliver mental health support through the provision of specialist counselling for parents who suffer traumatic perinatal or neonatal loss
2. Raise awareness of the psychological impact of traumatic perinatal or neonatal loss
3. Promote research into the psychological impact of perinatal or neonatal loss

**Petals - The Baby Loss Counselling Charity** has a vision of a future where every parent; every woman, man or couple that suffers the devastation of pregnancy loss or the death of a baby has access to specialist counselling support.

### **REVIEW OF ACTIVITY**

2021 marks Petals' 10th year of existence - a milestone that was celebrated, but that also brought an opportunity for reflection and change. The landscape looks very different ten years on, the stigma of baby loss seems to be lifting, but the need for psychological support remains and Petals continue to provide and promote this. Therefore, the last 12 months have seen the charity review four key areas: strategy, counselling service provision, baby loss training programme for counsellors and, communication & marketing:

#### **1. Strategy Review**

The shift to delivering almost all our counselling sessions online has brought opportunity for Petals, enabling limitless geographical reach across the UK. This, coinciding with long-awaited investment from the government in NHS Maternal Mental Health Services, means our potential for growth has dramatically changed. As a consequence, the trustees of Petals decided to review the three year charity strategy during 2021/22.

The key objectives for the five years from April 2022 – March 2027 are:

1. Counselling service to be expanded through partnerships with NHS hospitals / MMHS
2. 'Out of area' counselling service offered to the remainder of the UK
3. Corporate counselling service developed and established in the UK
4. Establish Petals as a training/ accreditation provider for pregnancy and baby loss counselling in the UK

The creation of a new role for a Partnership Development Manager to focus on objectives one and three of the new strategy was agreed upon and recruited.

# **Pregnancy Expectations Trauma and Loss Society**

## **Trustees' Report**

### **2. Counselling Service Review**

During this year, Petals has delivered 5453 individual/couples counselling sessions, supporting 957 cases with our specialist programme of counselling. This marks an increase of 18% from the preceding year.

Five new counsellors have been trained and contracted. The charity now has a total of 25 counsellors, 24 of whom work solely online, with one counsellor delivering sessions weekly at Guy's & St Thomas's Hospital.

A new Hertfordshire counselling service that is delivered across the Lister, Watford and Harlow hospitals has been established this year. This service has delivered 1095 sessions to 192 client cases.

Our counselling service supported a total of 10 maternity sites:

- Imperials Hospitals - London
- Guys & St Thomas' Hospital - London
- Oxford University Hospitals
- Cambridge University Hospital (Apr - Dec only)
- Princess Alexandra Hospital - Harlow
- Lister Hospital Stevenage, Herts (NEW)
- West Herts Hospital - Watford (NEW)
- Ipswich Hospital
- Colchester Hospital
- West Suffolk Hospital

Unrestricted funds were also used to continue our 'Out of Area' counselling support for self-referrals outside of our hospital partnerships. 756 'Out of Area' counselling sessions were delivered to 130 client cases.

To ensure the counselling service is robust and has the capacity to expand for the anticipated growth over the next five years, the following changes have been introduced during our 10th year:

#### **Investment in a new Client Management System, Corenet:**

All counsellors have received full training to use Corenet. This has ensured practices and procedures have been fully reviewed and updated. Ongoing monitoring is now in place to ensure consistent record keeping and data collection as well as rigorous risk management procedures.

#### **Introduction of Petals Counselling Managers:**

Four Counselling Managers have been employed to provide a new tier of support to the CEO, running the counselling service with key responsibilities to:

- Case manage Petals Counsellors and provide support with client cases
- Deliver the new Triage Assessment Service
- Pilot and deliver new Petals Therapy Groups
- Liaise with hospital partners to ensure the smooth transition of patient referrals to Petals

#### **Recruitment and Training of new Petals Counsellors:**

A senior Petals Counsellor has been contracted to work with the CEO on a new recruitment process. This process sees the selection, training, and supervision of new counsellors. Successful recruits are then put on a three-month paid probation period.

During this period, close supervision and training to deliver the Petals' programme are given. An assessment then follows, and those successful are offered a full contract to deliver Petals counselling.

#### **Introduction of Petals Triage Assessment Service:**

All referrals to Petals for counselling are now provided with a 30-minute assessment session with a Petals Counselling Manager within 14 days of receipt of referral.

# Pregnancy Expectations Trauma and Loss Society

## Trustees' Report

This ensures early intervention, assessment of risk and a fast track to counselling when needed. It also ensures referrals have full knowledge of the counselling process and expectations of outcomes prior to committing to our counselling programme.

### New Petals model for Group Therapy

The CEO of Petals has developed the Petals Group Therapy Model to work alongside the charity's counselling programme. The group model has been piloted in the later part of this year and the initial results are promising. This project will continue to be developed further in the next 12 months.

### 3. Baby Loss Training Programme for Counsellors

Working in partnership with Bereavement Training International, Petals has delivered training to 80 counsellors who wish to understand the challenges of working with parents who have suffered the loss of a pregnancy or a baby. This training has proved popular and is highly regarded, with excellent feedback. The partnership aims to expand its portfolio of workshops during the next 12 months.

### 4. Marketing and Communications

As part of the strategy review, the role of Marketing & Communication Manager was created and appointed in 2021. The key focus for this role is on strengthening the charity's acquisition and retention of supporters through their digital and social media communications and building our presence in the broader media.

A number of projects centred around our 10th anniversary have provided a strong platform, including ten client case studies that demonstrate the ongoing impact of our support for families across the years. Work also began on three short films for social media bringing to life the client's journey through baby loss and highlighting the significance of Petals specialist support during that time and beyond.

Our social media platforms have continued to grow as follows:

| Date       | Facebook | Twitter | Instagram |
|------------|----------|---------|-----------|
| March 2021 | 4178     | 2110    | 3053      |
| March 2022 | 4927     | 2608    | 4171      |

Our private Facebook support groups continue to grow with the addition this year of a new group for grandparents:

Petals Together - 631

Petals Dads - 157

Petals Grandparents - 148

Our e-Newsletter subscribers have increased from 3115 to 3518

### IMPACT

The investment in CoreNet IMS has improved data collection and enabled Petals to track the progress of each client closely. Whilst we are still learning the capabilities of the system, we are able to extract the following interesting statistics to show the impact of our counselling programme:

75% of referrals to Petals from April 2021 – March 2022 reported distress levels above the CoreNet clinical cutoff. On completion of their counselling programme with Petals, 56% of the that 75% made reliable improvement (improvement that is unlikely to have occurred without the therapy intervention).

We continue to understand and refine the full reporting potential of Corenet.

# **Pregnancy Expectations Trauma and Loss Society**

## **Trustees' Report**

During this year we have also introduced a detailed service evaluation procedure that is activated on completion of the client's counselling programme. This evaluation asks 25 questions about the client experience of the full programme and provides strong qualitative feedback. Here is just one of the many positive responses we have received: *"With every session I felt different, stronger, braver and less afraid of the hurt life had given me. By session four, my counsellor had guided me through my journey and treasured memories of my daughter. Slowly, we unpicked all the feelings and thoughts that had never been said out loud before and this is when I found my peace"*

### **STAFF, VOLUNTEERS & TRUSTEES**

Following the strategy review, two key roles were introduced to Petals - the Marketing and Communications Manager and the Partnership Development Manager. The role of Counselling Manager was also introduced at the start of 2022. This brings our team to nine staff members representing one full-time employee and four full-time equivalents. Following lockdown, all office staff now work two days per week together in Petals office and the remainder of their time from home. The Counselling Managers work all their hours from home.

Our board of trustees reduced from seven to six during the year as we saw the reluctant resignation of Fiona Davidson who emigrated to New Zealand with her family.

Our volunteer network continues to support Petals with fundraising.

### **STAKEHOLDER ENGAGEMENT**

The charity's primary stakeholders include the trustees, the beneficiaries of our service, funders including NHS Hospital Trusts & Clinical Commissioning Groups (CCGs), maternity bereavement health professionals, GPs and community mental health networks.

Through the recruitment of our Partnerships & Development Manager, we have invested in strengthening our engagement with the national rollout of the NHS Maternal Mental Health Services, raising awareness of the work of Petals and building strong relationships for partnership development in the future.

A corporate partnership with the business TENEO has also been established. This partnership delivers Petals' counselling programme to any of TENEO's employees experiencing baby loss.

We continue our partnership with the charity Teddy's Wish which provides funding for those counselling cases that require an extended number of counselling sessions due to the complexity of their traumatic experience. This funding is specifically for parents who suffer a stillbirth, neonatal death of a baby or sudden infant death.

Our partnership with Bereavement Training International to deliver training workshops for counsellors continues to thrive.

### **FINANCIAL REVIEW**

Income during this period totalled £483,414. This marked an increase of 39% on the previous year and enabled investment in the new structure of Petals' counselling service.

£266,990 was received from NHS providers, representing 55% of total income.

- Imperial Hospital Trust continue to fund the counselling service provided at St Mary's Hospital, Paddington, and Queen Charlottes' Hospital, Hammersmith in London.
- Guys & St Thomas' Hospital continue to fund the counselling service that operates from St Thomas' Hospital, London.
- Oxford University Hospital provides the funding for the counselling service that operates from the John Radcliffe Hospital and Horton Hospital.
- East Suffolk and North Essex Foundation Trust continue to fund the counselling services provided for West Suffolk, Ipswich and Colchester Hospitals

# **Pregnancy Expectations Trauma and Loss Society**

## **Trustees' Report**

- Hertfordshire Local Maternity Neonatal System (LMNS) provided a grant to fund the counselling services at Lister Hospital in Stevenage and West Herts Hospital in Watford – the grant also part-funded the counselling service at Harlow Hospital.

£29,816 was received from restricted grants to fund the counselling service from:

- Teddy's Wish Charity
- Tesco Groundworks Fund
- Essex Community Foundation
- Harlow Town Council

### **Fundraising activities**

Fundraising events continue to be popular with Petals' supporters and a major contribution to our funding.

This year we achieved 95% of our fundraising target, raising £208,854 through donations, regular giving, and charity events.

### **Reserve Policy**

The trustees have set a reserves policy that requires reserves to be maintained at a level that will enable Petals to continue providing an excellent counselling service during times of unforeseen difficulties.

We hold reserves to ensure we can meet the needs of current beneficiaries, even if we suffer a loss of income, to manage cashflow and to enable investment in new services and initiatives.

The current reserves policy, of maintaining unrestricted reserves of between four and six months' worth of expenditure is being met.

### **Public Benefit**

Specialist psychological care related to the loss of a baby or pregnancy is currently not provided by the NHS even though over 2% of pregnancies result in a distressing unexpected outcome. The impact is frequently devastating for couples, affecting their ability to continue with their day-to-day lives, often unable to return to work for many weeks, as they struggle to come to terms with their grief and the implications for their future.

As a result of this gap in care, distress resulting from this type of complex loss goes unacknowledged by those involved, and health care professionals are therefore often not aware of this suffering. Unattended to, this unresolved distress often manifests in different ways such as anxiety disorders like OCD, trauma related disorders like PTSD or depressive conditions, post-natal depression being the most common.

Documented consequences include increased rates of hospital admissions, increased use of alcohol and a shocking 40% higher risk of marital breakdown and a negative psychological impact on existing children.

The management and trustees of Petals are working with a strategy that builds on existing stakeholder relationships and develops strong supporter engagement relationships. Through the strengthening of these relationships, we aim to nurture and grow sustainable funding streams, in turn enabling the expansion and growth of Petals' counselling service across the country. These plans aim to secure a future for Petals, as a national, respected service, providing high-quality, life-changing support to hundreds of bereaved parents every year.

### **OUR VISION**

Every parent in the UK has easy and timely access to specialist counselling following baby loss.

### **OUR MISSION**

To provide and promote specialist counselling for parents across the UK following baby loss.

## **Pregnancy Expectations Trauma and Loss Society**

### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Pregnancy Expectations Trauma and Loss Society for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 9 December 2022 and signed on its behalf by:

.....  
Dr Alison Scadden  
Trustee

## **Pregnancy Expectations Trauma and Loss Society**

### **Independent Examiner's Report to the trustees of Pregnancy Expectations Trauma and Loss Society**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 9 to 19.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees of Pregnancy Expectations Trauma and Loss Society (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Pregnancy Expectations Trauma and Loss Society are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since Pregnancy Expectations Trauma and Loss Society's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Certified Accountant, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Pregnancy Expectations Trauma and Loss Society as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 accounts to be reached.

.....  
Lisa King  
Chartered Certified Accountant

8 The Hamiltons  
Newmarket  
CB8 0NF

9 December 2022

## Pregnancy Expectations Trauma and Loss Society

### Statement of Financial Activities for the Year Ended 31 March 2022

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             | 3    | 155,477                    | -                        | 155,477            |
| Charitable activities              | 4    | -                          | 325,358                  | 325,358            |
| Other trading activities           | 5    | 2,575                      | -                        | 2,575              |
| Investment income                  |      | 4                          | -                        | 4                  |
| Total income                       |      | 158,056                    | 325,358                  | 483,414            |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| Support costs                      |      | (76,856)                   | (42,232)                 | (119,088)          |
| Charitable activities              | 6    | (52,446)                   | (297,346)                | (349,792)          |
| Total expenditure                  |      | (129,302)                  | (339,578)                | (468,880)          |
| Net income/(expenditure)           |      | 28,754                     | (14,220)                 | 14,534             |
| Net movement in funds              |      | 28,754                     | (14,220)                 | 14,534             |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | 110,275                    | 91,841                   | 202,116            |
| Total funds carried forward        | 14   | 139,029                    | 77,621                   | 216,650            |
|                                    | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ |
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             | 3    | 163,051                    | -                        | 163,051            |
| Charitable activities              | 4    | -                          | 185,451                  | 185,451            |
| Other trading activities           | 5    | 559                        | -                        | 559                |
| Investment income                  |      | 13                         | -                        | 13                 |
| Total income                       |      | 163,623                    | 185,451                  | 349,074            |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| Support costs                      |      | (121,341)                  | -                        | (121,341)          |
| Charitable activities              | 6    | (150,452)                  | (93,610)                 | (244,062)          |
| Total expenditure                  |      | (271,793)                  | (93,610)                 | (365,403)          |
| Net (expenditure)/income           |      | (108,170)                  | 91,841                   | (16,329)           |
| Net movement in funds              |      | (108,170)                  | 91,841                   | (16,329)           |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | 218,445                    | -                        | 218,445            |
| Total funds carried forward        | 14   | 110,275                    | 91,841                   | 202,116            |

## Pregnancy Expectations Trauma and Loss Society

(Registration number: 07717126)  
Balance Sheet as at 31 March 2022

|                                                       | Note | 2022<br>£ | 2021<br>£ |
|-------------------------------------------------------|------|-----------|-----------|
| <b>Fixed assets</b>                                   |      |           |           |
| Tangible assets                                       | 10   | 4,881     | 9,556     |
| <b>Current assets</b>                                 |      |           |           |
| Debtors                                               | 11   | 51,120    | 42,854    |
| Cash at bank and in hand                              | 12   | 254,197   | 224,119   |
|                                                       |      | 305,317   | 266,973   |
| <b>Creditors: Amounts falling due within one year</b> | 13   | (93,548)  | (74,413)  |
| <b>Net current assets</b>                             |      | 211,769   | 192,560   |
| <b>Net assets</b>                                     |      | 216,650   | 202,116   |
| <b>Funds of the charity:</b>                          |      |           |           |
| <b>Restricted income funds</b>                        |      |           |           |
| Restricted funds                                      | 14   | 77,621    | 91,841    |
| <b>Unrestricted income funds</b>                      |      |           |           |
| Unrestricted funds                                    |      | 139,029   | 110,275   |
| <b>Total funds</b>                                    | 14   | 216,650   | 202,116   |

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 9 to 19 were approved by the trustees, and authorised for issue on 9 December 2022 and signed on their behalf by:

.....  
Dr Alison Scadden  
Trustee

# **Pregnancy Expectations Trauma and Loss Society**

## **Notes to the Financial Statements for the Year Ended 31 March 2022**

### **1 Charity status**

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

1 Tunbridge Court  
Tunbridge Lane  
Bottisham  
Cambridge  
CB25 9TU

These financial statements were authorised for issue by the trustees on 9 December 2022.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### **Basis of preparation**

Pregnancy Expectations Trauma and Loss Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

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

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

# **Pregnancy Expectations Trauma and Loss Society**

## **Notes to the Financial Statements for the Year Ended 31 March 2022**

### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### ***Support costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### ***Governance costs***

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

### ***Taxation***

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## **Pregnancy Expectations Trauma and Loss Society**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **Tangible fixed assets**

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

# Pregnancy Expectations Trauma and Loss Society

## Notes to the Financial Statements for the Year Ended 31 March 2022

### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### 3 Income from donations and legacies

|                            | Unrestricted<br>funds | Total<br>2022  | Total<br>2021  |
|----------------------------|-----------------------|----------------|----------------|
|                            | General<br>£          | £              | £              |
| Donations and legacies;    |                       |                |                |
| Donations from individuals | 155,477               | 155,477        | 163,051        |
|                            | <u>155,477</u>        | <u>155,477</u> | <u>163,051</u> |

### 4 Income from charitable activities

|             | Restricted<br>funds | Total<br>2022  | Total<br>2021  |
|-------------|---------------------|----------------|----------------|
|             | £                   | £              | £              |
| Counselling | 325,358             | 325,358        | 185,451        |
|             | <u>325,358</u>      | <u>325,358</u> | <u>185,451</u> |

### 5 Income from other trading activities

|                             | Unrestricted<br>funds | Total<br>2022 | Total<br>2021 |
|-----------------------------|-----------------------|---------------|---------------|
|                             | General<br>£          | £             | £             |
| Trading income;             |                       |               |               |
| Sales of goods and services | 2,575                 | 2,575         | 559           |
|                             | <u>2,575</u>          | <u>2,575</u>  | <u>559</u>    |

# Pregnancy Expectations Trauma and Loss Society

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 6 Expenditure on charitable activities

|                          |      | Unrestricted<br>funds |                          |                    |                    |
|--------------------------|------|-----------------------|--------------------------|--------------------|--------------------|
|                          | Note | General<br>£          | Restricted<br>funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
| Counselling              |      | -                     | 260,309                  | 260,309            | 203,076            |
| Office and support costs |      | 51,445                | 37,037                   | 88,482             | 39,372             |
| Governance costs         |      | 1,001                 | -                        | 1,001              | 1,614              |
|                          |      | <u>52,446</u>         | <u>297,346</u>           | <u>349,792</u>     | <u>244,062</u>     |

### 7 Staff costs

The aggregate payroll costs were as follows:

|                                          | 2022<br>£      | 2021<br>£      |
|------------------------------------------|----------------|----------------|
| <b>Staff costs during the year were:</b> |                |                |
| Wages and salaries                       | 113,200        | 113,416        |
| Social security costs                    | 3,574          | 5,952          |
| Pension costs                            | 2,314          | 1,973          |
|                                          | <u>119,088</u> | <u>121,341</u> |

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

|              | 2022<br>No | 2021<br>No |
|--------------|------------|------------|
| Office staff | 6          | 5          |
| Counsellors  | 4          | -          |
|              | <u>10</u>  | <u>5</u>   |

5 (2021 - 4) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

### 8 Independent examiner's remuneration

|                                         | 2022<br>£    | 2021<br>£    |
|-----------------------------------------|--------------|--------------|
| Examination of the financial statements | <u>1,000</u> | <u>1,615</u> |

# Pregnancy Expectations Trauma and Loss Society

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

### 10 Tangible fixed assets

|                       | <b>Furniture and<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------|------------------------------------------|--------------------|
| <b>Cost</b>           |                                          |                    |
| At 1 April 2021       | 13,738                                   | 13,738             |
| Additions             | <u>519</u>                               | <u>519</u>         |
| At 31 March 2022      | <u>14,257</u>                            | <u>14,257</u>      |
| <b>Depreciation</b>   |                                          |                    |
| At 1 April 2021       | 4,182                                    | 4,182              |
| Charge for the year   | <u>5,194</u>                             | <u>5,194</u>       |
| At 31 March 2022      | <u>9,376</u>                             | <u>9,376</u>       |
| <b>Net book value</b> |                                          |                    |
| At 31 March 2022      | <u>4,881</u>                             | <u>4,881</u>       |
| At 31 March 2021      | <u>9,556</u>                             | <u>9,556</u>       |

### 11 Debtors

|                | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
|----------------|-------------------|-------------------|
| Trade debtors  | 50,620            | -                 |
| Prepayments    | -                 | 2,964             |
| Accrued income | -                 | 39,390            |
| Other debtors  | <u>500</u>        | <u>500</u>        |
|                | <u>51,120</u>     | <u>42,854</u>     |

### 12 Cash and cash equivalents

|              | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
|--------------|-------------------|-------------------|
| Cash at bank | <u>254,197</u>    | <u>224,119</u>    |

# Pregnancy Expectations Trauma and Loss Society

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 13 Creditors: amounts falling due within one year

|                                    | 2022<br>£     | 2021<br>£     |
|------------------------------------|---------------|---------------|
| Trade creditors                    | 24,300        | 24,308        |
| Other taxation and social security | 282           | -             |
| Other creditors                    | 7,666         | 6,580         |
| Accruals                           | 1,000         | 1,000         |
| Deferred income                    | 60,300        | 42,525        |
|                                    | <u>93,548</u> | <u>74,413</u> |

### 14 Funds

|                                  | Balance at 1<br>April 2021<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>March 2022<br>£ |
|----------------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| <b>Unrestricted funds</b>        |                                 |                            |                            |                                  |
| <i>General</i>                   |                                 |                            |                            |                                  |
| Unrestricted funds               | 60,020                          | 158,056                    | (129,302)                  | 88,774                           |
| <i>Designated</i>                |                                 |                            |                            |                                  |
| Fundraising from specific events | <u>50,255</u>                   | <u>-</u>                   | <u>-</u>                   | <u>50,255</u>                    |
| <b>Total Unrestricted funds</b>  | 110,275                         | 158,056                    | (129,302)                  | 139,029                          |
| <b>Restricted funds</b>          |                                 |                            |                            |                                  |
| Counselling income and costs     | <u>91,841</u>                   | <u>325,358</u>             | <u>(339,578)</u>           | <u>77,621</u>                    |
| <b>Total funds</b>               | <u>202,116</u>                  | <u>483,414</u>             | <u>(468,880)</u>           | <u>216,650</u>                   |

## Pregnancy Expectations Trauma and Loss Society

### Notes to the Financial Statements for the Year Ended 31 March 2022

|                                  | Balance at 1<br>April 2020<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>March 2021<br>£ |
|----------------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| <b>Unrestricted funds</b>        |                                 |                            |                            |                                  |
| <i>General</i>                   |                                 |                            |                            |                                  |
| Unrestricted funds               | 168,190                         | 163,623                    | (271,793)                  | 60,020                           |
| <i>Designated</i>                |                                 |                            |                            |                                  |
| Fundraising from specific events | <u>50,255</u>                   | <u>-</u>                   | <u>-</u>                   | <u>50,255</u>                    |
| <b>Total unrestricted funds</b>  | 218,445                         | 163,623                    | (271,793)                  | 110,275                          |
| <b>Restricted funds</b>          |                                 |                            |                            |                                  |
| Counselling income and costs     | <u>-</u>                        | <u>185,451</u>             | <u>(93,610)</u>            | <u>91,841</u>                    |
| <b>Total funds</b>               | <u><u>218,445</u></u>           | <u><u>349,074</u></u>      | <u><u>(365,403)</u></u>    | <u><u>202,116</u></u>            |

# **Pregnancy Expectations Trauma and Loss Society**

## **Notes to the Financial Statements for the Year Ended 31 March 2022**

### **15 Analysis of net assets between funds**

|                       | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Total funds<br/>£</b> |
|-----------------------|-------------------------------------------------|--------------------------|
| Tangible fixed assets | 4,881                                           | 4,881                    |
| Current assets        | 305,317                                         | 305,317                  |
| Current liabilities   | <u>(93,548)</u>                                 | <u>(93,548)</u>          |
| Total net assets      | <u>216,650</u>                                  | <u>216,650</u>           |

|                       | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Total funds<br/>£</b> |
|-----------------------|-------------------------------------------------|--------------------------|
| Tangible fixed assets | 9,556                                           | 9,556                    |
| Current assets        | 266,973                                         | 266,973                  |
| Current liabilities   | <u>(74,413)</u>                                 | <u>(74,413)</u>          |
| Total net assets      | <u>202,116</u>                                  | <u>202,116</u>           |

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# Accounts

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Company registration number: 07717126

Charity registration number: 1150375

# Pregnancy Expectations Trauma and Loss Society

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021



Burdett King Accountancy Limited  
8 The Hamiltons  
Newmarket  
CB8 0NF

# **Pregnancy Expectations Trauma and Loss Society**

## **Contents**

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## **Pregnancy Expectations Trauma and Loss Society**

### **Reference and Administrative Details**

**Trustees** Dr Alison Scadden, Chair of Trustees  
Andrew Braithwaite  
Amy Butterworth  
Daniel Fisher  
Birte Harlav-Lam  
Yvonne Jane Sangster

**Registered Office** 1 Tunbridge Court  
Tunbridge Lane  
Bottisham  
Cambridge  
CB25 9TU

**Company Registration Number** 07717126

**Charity Registration Number** 1150375

**Independent Examiner** Burdett King Accountancy Limited  
8 The Hamiltons  
Newmarket  
CB8 0NF

# **Pregnancy Expectations Trauma and Loss Society**

## **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

### **Trustees**

Dr Alison Scadden, Chair of Trustees  
Andrew Braithwaite (appointed 8 July 2020)  
Amy Butterworth (appointed 8 July 2020)  
Esther Mary Cornell (resigned 30 September 2020)  
Fiona Mhairi Davidson (resigned 3 November 2021)  
Daniel Fisher (appointed 8 July 2020)  
Birte Harlav-Lam  
Yvonne Jane Sangster  
Dr Nina Wilson (resigned 8 July 2020)

### **Objects and principal activities of the Charity**

The organisation is a charitable company limited by guarantee, incorporated on 25 July 2011. It is registered as a charity with the Charities Commission No. 1150375. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up its members are required to contribute an amount not exceeding £10.

### **The charity's principal objectives as set out in its governing document are to:**

1. Deliver mental health support through the provision of specialist counselling for parents who suffer traumatic perinatal or neonatal loss
2. Raise awareness of the psychological impact of traumatic perinatal or neonatal loss
3. Promote research into the psychological impact of perinatal or neonatal loss

Petals – The Baby Loss Counselling Charity has a vision of a future where every parent; every woman, man or couple that suffer the devastation of pregnancy loss or the death of a baby has access to specialist counselling support.

During this year Petals has delivered 4452 individual/couples counselling sessions, supporting 787 cases with our specialist programme of counselling, an increase of 33% on the preceding year.

### **Review of activity**

#### **Counselling Service**

This year started with a fundamental change in our service delivery to working exclusively with online video counselling via Zoom. To ensure the continuity of our service, all Petals Counsellors were provided with fast-track training to meet the restrictions of Covid 19 pandemic. Clients were offered a choice; to continue their counselling programme via Zoom, or, to postpone until such a time when we could return to meeting in person. 98% chose to continue online.

During June 2020 we conducted a survey with all Zoom clients to gauge the impact of this change and ensure we were meeting their need for support/expectations (See results under Impact section of this report).

It was clear from the early weeks of lockdown that the experiences of bereaved parents were further exacerbated by restrictions imposed by maternity service e.g. women having to attend appointments/scans on their own, or urgency to discharge couples after delivery of their baby. To meet the high demand for our counselling service trustees agreed to allocate unreserved funding to extend our offering of counselling support beyond our hospital partnerships and open our up our service to self-referral from across the country. We also recruited and fast-track trained a further 5 Petals Counsellors, (bringing our total to 20 Counsellors). As a result, we have supported 171 client cases from 'out of area' during this period with specialist counselling support.

## Pregnancy Expectations Trauma and Loss Society

### Trustees' Report

Our maternity hospital partnerships also grew from 8 to 10 as we were awarded funding from Herts LMNS to extend our service with Harlow Hospital to also include Lister Hospital Stevenage and West Herts Hospital in Watford.

#### Marketing & Communications

Lockdown presented an opportunity to review our digital offering and as a result we were able to update our website and improve our content bank of client stories that share the reality of baby loss and impact of our counselling intervention for couples. We now have blogs/interviews in various formats from clients, counsellors, and healthcare professionals. These have been used extensively across our social media channels. As a result, we have seen a significant increase in following across all our social media channels:

| Date       | Facebook | Twitter | Instagram |
|------------|----------|---------|-----------|
| March 2020 | 3899     | 1610    | 1399      |
| March 2021 | 4178     | 2110    | 3053      |

We also launched two new private Facebook groups which have both proved popular and successful peer support forums as well as retention mechanisms for the charity:

Petals Together – 348 members at the end of this financial year

Petals Dads – 109 members at the end of this financial year

Our eNews subscriber list has remained the same all year at approx. 3115. We will be doing more to promote this in the next year.

#### Impact

Our work has a proven impact and data evaluation during this period continues to demonstrate this showing 59.4% of clients entering counselling with Petals have a clinically defined level mental health distress which reduces to 10.32% of clients on completion of their Petals Counselling Programme. As delivery of sessions has switched onto Zoom, this is reassuring. However, we also conducted a survey with all our current clients during June 2020 to gauge their experience of online counselling – results were:

|                                                                                                                            |
|----------------------------------------------------------------------------------------------------------------------------|
| 90% of respondents said that they found it easy to access and use Zoom                                                     |
| 84% of respondents said that their online counselling sessions so far are helping them a lot                               |
| 95% of respondents would recommend Petals online counselling to other who have experienced the loss of a pregnancy or baby |
| 82% of respondents gave Petals online counselling an 'Excellent' rating overall                                            |

During this period, we also conducted a survey of our supporters - those who follow us on social media and/or subscribe to our eNewsletter. The results have proved highly informative for the development of our communications and supporter engagement, base. Whilst many results matched our assumptions (e.g., a high % of our supporters are based in Cambridge), one of the more surprising results was that approx. 60% of our supporters have never had counselling with Petals. It is hoped that we can repeat this survey in 2022 to see what progress we have made.

#### Staff & Volunteers

We have a dedicated team of 4 staff that are invested in our cause led by the founder of Petals. We also have a committed team of volunteers, up to 10 at any one-time providing support in fundraising, social media, or administrative tasks.

# Pregnancy Expectations Trauma and Loss Society

## Trustees' Report

**Trustees:** In July 2020 we welcomed 3 new Trustees to the board:

**Amy Butterworth** brings experience of working as a Business Consultant & Facilitator specialising in OD, workplace flexibility and people development.

**Andrew Braithwaite** brings experience of Accountancy and Financial Management in business and the charity sector.

**Dan Fisher** brings experience of private, public and third sector strategy transformation management.

We also saw the resignation of a founder Trustee, Esther Cornell and Dr Nina Wilson.

**Governance:** A full policy review started during this period overseen by trustees and led by a volunteer HR professional. This has been time consuming but thorough and should be completed and signed off early in the next financial year.

A project to develop a robust Equity, Diversity and Inclusion Policy for the organisation that informs the charity's philosophy and nurtures cultural growth will be led by one of the staff management a team and supported by a trustee.

**Stakeholder engagement:** The charity's primary stakeholders include the Trustees, the beneficiaries of our service, funders (including NHS Hospital Trusts & Clinical Commissioning Groups (CCGs)), maternity bereavement health professionals, GPs and community mental health networks.

More specifically, this year we have invested in strengthening our engagement with key stakeholder groups such as Maternal Mental Health Alliance (MMHA), Pregnancy and Baby Charities Network (PBCN), and the Baby Loss Awareness Alliance. We played a key role in driving forward the plans for Baby Loss Awareness Week (BLAW) 2020 as Petals was invited to join the central steering group for the year.

Partnership with the charity Teddy's Wish was established that will provide funding for those counselling cases that require an extended number of counselling sessions due to the complexity of their traumatic experience. This funding is specifically for parents who suffer stillbirth, neonatal death of a baby or sudden infant death.

The launch of a partnership with the charities ARC and Tommy's focused on TFMR (Termination for Medical Reasons) and has been highly successful for us increasing our exposure and showcasing our expertise. This partnership is ongoing into the next financial year with several new collaborative initiatives planned.

### Financial Review

Income during the period totalled £349,074 of which £185,451 was from NHS providers or restricted grants:

- Imperial Hospital Trust continue to fund the counselling service provided at St Mary's Hospital, Paddington, and Queen Charlottes' Hospital, Hammersmith in London.
- Guy's and St Thomas' Charitable Trust, along with St Thomas' Hospital continue to fund the counselling service that operates from St Thomas's Hospital, London
- Oxford University Hospital along with some hospital charitable funds provides the funding for the counselling service that operates from John Radcliffe Hospital, Oxford and Horton Hospital in Banbury.
- East Suffolk and North Essex Foundation Trust continue to fund the counselling services provided for West Suffolk, Ipswich and Colchester Hospitals
- Hertfordshire LMNS provided a grant to fund the counselling services at Princess Alexandra Hospital in Harlow, Lister Hospital in Stevenage and West Herts Hospital in Watford.

**NOTE:** All hospital partnership counselling services are also funded from Petals unrestricted funds to ensure the continuity of counselling care if and when client cases require additional support.

# **Pregnancy Expectations Trauma and Loss Society**

## **Trustees' Report**

### **Other restricted funding:**

Teddy's Wish Charity - £10,000

Tesco Groundworks Fund - £13,416

Despite the pandemic, income through events and donations continued to grow providing valuable unrestricted funds.

### **Highlights:**

Crowdfunder Appeal - £10,000

Virtual 10k run - £34,000

Donations via Stripe - £26,000

Expenditure totalled £365,403 including use of reserves to fund:

- £60,000 expenditure on 171 client cases with specialist counselling outside hospital partnerships to support pandemic needs
- £33,140 expenditure on 138 client cases with specialist counselling in Cambridgeshire whilst we continue to seek NHS or other grant funding

### **Reserve Policy**

The trustees have set a reserves policy that requires reserves to be maintained at a level that will enable Petals Counselling Service to continue during times of unforeseen difficulties. We hold reserves to manage cashflow and enable investment in new services and initiatives.

The current reserves policy of maintaining minimum unrestricted reserves equivalent to 9 months' worth of expenditure is being met.

### **Public Benefit**

Specialist psychological care related to the loss of a baby or pregnancy is currently not provided by the NHS even though over 2% of pregnancies result in a distressing unexpected outcome. The impact is frequently devastating for couples, affecting their ability to continue with their day-to-day lives, often unable to return to work for many weeks as they struggle to come to terms with their grief and the implications for their future.

As a result of this gap in care, distress resulting from this type of complex loss goes unacknowledged by those involved, and health care professionals are therefore often not aware of this suffering. Unattended to, this unresolved distress often manifests in different ways such as anxiety disorders like OCD, trauma related disorders like PTSD or depressive conditions, post-natal depression being the most common. Documented consequences include increased rates of hospital admissions, increased use of alcohol and a shocking 40% higher risk of marital breakdown and psychological impact on existing children.

The management and trustees of Petals are working with a strategy that builds on existing stakeholder relationships and develops strong supporter engagement relationships to nurture and grow sustainable funding streams, enabling the expansion and growth of Petals Counselling Service across the country. These plans aim to secure a future for Petals, as a national, respected service, providing high quality, life-changing support to hundreds of bereaved parents every year.

### **Our Vision**

Every parent in the UK has easy and timely access to specialist counselling following baby loss.

### **Our Mission**

To provide and promote specialist counselling for parents across the UK following baby loss.

## **Pregnancy Expectations Trauma and Loss Society**

### **Statement of Trustees' Responsibilities**

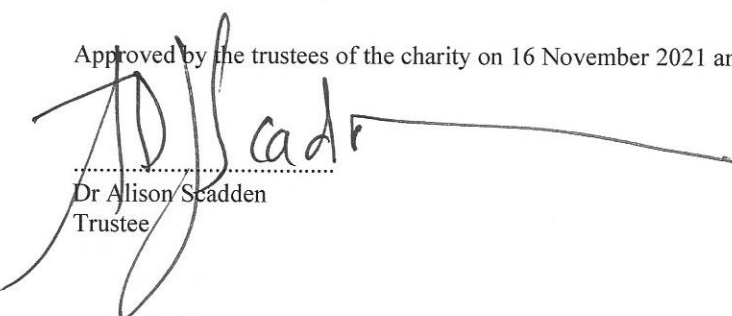
The trustees (who are also the directors of Pregnancy Expectations Trauma and Loss Society for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 16 November 2021 and signed on its behalf by:



Dr Alison Scadden  
Trustee

## **Pregnancy Expectations Trauma and Loss Society**

### **Independent Examiner's Report to the trustees of Pregnancy Expectations Trauma and Loss Society**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 8 to 18.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees of Pregnancy Expectations Trauma and Loss Society (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Pregnancy Expectations Trauma and Loss Society are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

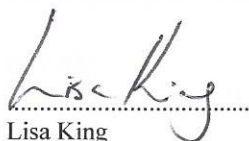
#### **Independent examiner's statement**

Since Pregnancy Expectations Trauma and Loss Society's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Certified Accountant, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Pregnancy Expectations Trauma and Loss Society as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 accounts to be reached.



Lisa King  
Chartered Certified Accountant

8 The Hamiltons  
Newmarket  
CB8 0NF

Date: 16 NOVEMBER 2021

## Pregnancy Expectations Trauma and Loss Society

### Statement of Financial Activities for the Year Ended 31 March 2021

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             | 3    | 163,051                    | -                        | 163,051            |
| Charitable activities              | 4    | -                          | 185,451                  | 185,451            |
| Other trading activities           | 5    | 559                        | -                        | 559                |
| Investment income                  |      | 13                         | -                        | 13                 |
| Total income                       |      | <u>163,623</u>             | <u>185,451</u>           | <u>349,074</u>     |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| Support costs                      |      | (121,341)                  | -                        | (121,341)          |
| Charitable activities              | 6    | <u>(150,452)</u>           | <u>(93,610)</u>          | <u>(244,062)</u>   |
| Total expenditure                  |      | <u>(271,793)</u>           | <u>(93,610)</u>          | <u>(365,403)</u>   |
| Net (expenditure)/income           |      | <u>(108,170)</u>           | <u>91,841</u>            | <u>(16,329)</u>    |
| Net movement in funds              |      | (108,170)                  | 91,841                   | (16,329)           |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | <u>218,445</u>             | <u>-</u>                 | <u>218,445</u>     |
| Total funds carried forward        | 14   | <u>110,275</u>             | <u>91,841</u>            | <u>202,116</u>     |
|                                    | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2020<br>£ |
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             | 3    | 208,315                    | -                        | 208,315            |
| Charitable activities              | 4    | 20,107                     | 125,167                  | 145,274            |
| Other trading activities           | 5    | 741                        | -                        | 741                |
| Investment income                  |      | 1                          | -                        | 1                  |
| Total income                       |      | <u>229,164</u>             | <u>125,167</u>           | <u>354,331</u>     |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| Support costs                      |      | (86,556)                   | -                        | (86,556)           |
| Charitable activities              | 6    | <u>(52,291)</u>            | <u>(144,102)</u>         | <u>(196,393)</u>   |
| Total expenditure                  |      | <u>(138,847)</u>           | <u>(144,102)</u>         | <u>(282,949)</u>   |
| Net income/(expenditure)           |      | 90,317                     | (18,935)                 | 71,382             |
| Transfers between funds            |      | <u>(24,818)</u>            | <u>24,818</u>            | <u>-</u>           |
| Net movement in funds              |      | 65,499                     | 5,883                    | 71,382             |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | <u>152,946</u>             | <u>(5,883)</u>           | <u>147,063</u>     |
| Total funds carried forward        | 14   | <u>218,445</u>             | <u>-</u>                 | <u>218,445</u>     |

# Pregnancy Expectations Trauma and Loss Society

(Registration number: 07717126)  
Balance Sheet as at 31 March 2021

|                                                       | Note | 2021<br>£       | 2020<br>£       |
|-------------------------------------------------------|------|-----------------|-----------------|
| <b>Fixed assets</b>                                   |      |                 |                 |
| Tangible assets                                       | 10   | 9,556           | 3,530           |
| <b>Current assets</b>                                 |      |                 |                 |
| Debtors                                               | 11   | 42,854          | 500             |
| Cash at bank and in hand                              | 12   | <u>224,119</u>  | <u>226,335</u>  |
|                                                       |      | 266,973         | 226,835         |
| <b>Creditors: Amounts falling due within one year</b> | 13   | <u>(74,413)</u> | <u>(11,920)</u> |
| <b>Net current assets</b>                             |      | <u>192,560</u>  | <u>214,915</u>  |
| <b>Net assets</b>                                     |      | <u>202,116</u>  | <u>218,445</u>  |
| <b>Funds of the charity:</b>                          |      |                 |                 |
| <b>Restricted income funds</b>                        |      |                 |                 |
| Restricted funds                                      | 14   | 91,841          | -               |
| <b>Unrestricted income funds</b>                      |      |                 |                 |
| Unrestricted funds                                    |      | <u>110,275</u>  | <u>218,445</u>  |
| <b>Total funds</b>                                    | 14   | <u>202,116</u>  | <u>218,445</u>  |

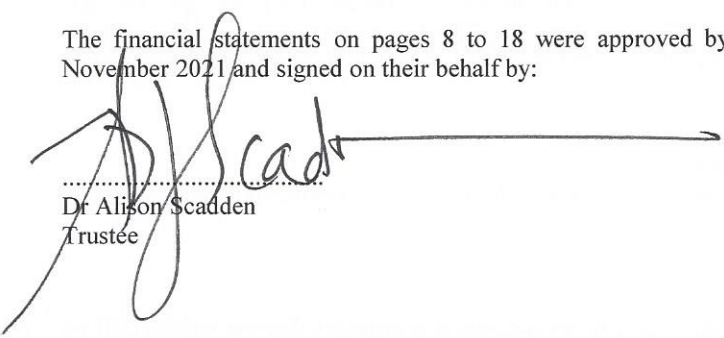
For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

## Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 16 November 2021 and signed on their behalf by:



Dr Alison Scadden  
Trustee

## **Pregnancy Expectations Trauma and Loss Society**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **1 Charity status**

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

1 Tunbridge Court  
Tunbridge Lane  
Bottisham  
Cambridge  
CB25 9TU

These financial statements were authorised for issue by the trustees on 16 November 2021.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### **Basis of preparation**

Pregnancy Expectations Trauma and Loss Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

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

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

## **Pregnancy Expectations Trauma and Loss Society**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### ***Support costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### ***Governance costs***

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### ***Taxation***

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## **Pregnancy Expectations Trauma and Loss Society**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **Tangible fixed assets**

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

# Pregnancy Expectations Trauma and Loss Society

## Notes to the Financial Statements for the Year Ended 31 March 2021

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### 3 Income from donations and legacies

|                            | Unrestricted<br>funds | Total<br>2021  | Total<br>2020  |
|----------------------------|-----------------------|----------------|----------------|
|                            | General<br>£          | £              | £              |
| Donations and legacies;    |                       |                |                |
| Donations from individuals | 163,051               | 163,051        | 208,315        |
|                            | <u>163,051</u>        | <u>163,051</u> | <u>208,315</u> |

### 4 Income from charitable activities

|             | Restricted<br>funds | Total<br>2021  | Total<br>2020  |
|-------------|---------------------|----------------|----------------|
|             | £                   | £              | £              |
| Counselling | 185,451             | 185,451        | 125,167        |
| Fundraising | -                   | -              | 20,107         |
|             | <u>185,451</u>      | <u>185,451</u> | <u>145,274</u> |

### 5 Income from other trading activities

|                             | Unrestricted<br>funds | Total<br>2021 | Total<br>2020 |
|-----------------------------|-----------------------|---------------|---------------|
|                             | General<br>£          | £             | £             |
| Trading income;             |                       |               |               |
| Sales of goods and services | 559                   | 559           | 741           |
|                             | <u>559</u>            | <u>559</u>    | <u>741</u>    |

## Pregnancy Expectations Trauma and Loss Society

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 6 Expenditure on charitable activities

|                          |      | Unrestricted<br>funds |                          |                    |                    |
|--------------------------|------|-----------------------|--------------------------|--------------------|--------------------|
|                          | Note | General<br>£          | Restricted<br>funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
| Counselling              |      | 119,309               | 83,624                   | 202,933            | 128,310            |
| Fundraising              |      | -                     | -                        | -                  | 6,929              |
| Office and support costs |      | 29,529                | 9,843                    | 39,372             | 53,044             |
| Governance costs         |      | 1,614                 | -                        | 1,614              | 1,543              |
|                          |      | <u>150,452</u>        | <u>93,467</u>            | <u>243,919</u>     | <u>189,826</u>     |

#### 7 Staff costs

The aggregate payroll costs were as follows:

|                                          | 2021<br>£      | 2020<br>£     |
|------------------------------------------|----------------|---------------|
| <b>Staff costs during the year were:</b> |                |               |
| Wages and salaries                       | 113,416        | 81,413        |
| Social security costs                    | 5,952          | 3,876         |
| Pension costs                            | 1,973          | 1,267         |
|                                          | <u>121,341</u> | <u>86,556</u> |

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

|              | 2021<br>No | 2020<br>No |
|--------------|------------|------------|
| Office staff | <u>5</u>   | <u>5</u>   |

4 (2020 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

#### 8 Independent examiner's remuneration

|                                         | 2021<br>£    | 2020<br>£    |
|-----------------------------------------|--------------|--------------|
| Examination of the financial statements | <u>1,615</u> | <u>1,543</u> |

# **Pregnancy Expectations Trauma and Loss Society**

## **Notes to the Financial Statements for the Year Ended 31 March 2021**

### **9 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

### **10 Tangible fixed assets**

|                       | <b>Furniture and<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------|------------------------------------------|--------------------|
| <b>Cost</b>           |                                          |                    |
| At 1 April 2020       | 4,402                                    | 4,402              |
| Additions             | <u>9,336</u>                             | <u>9,336</u>       |
| At 31 March 2021      | <u>13,738</u>                            | <u>13,738</u>      |
| <b>Depreciation</b>   |                                          |                    |
| At 1 April 2020       | 872                                      | 872                |
| Charge for the year   | <u>3,310</u>                             | <u>3,310</u>       |
| At 31 March 2021      | <u>4,182</u>                             | <u>4,182</u>       |
| <b>Net book value</b> |                                          |                    |
| At 31 March 2021      | <u>9,556</u>                             | <u>9,556</u>       |
| At 31 March 2020      | <u>3,530</u>                             | <u>3,530</u>       |

### **11 Debtors**

|                | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
|----------------|-------------------|-------------------|
| Trade debtors  | 500               | 500               |
| Prepayments    | 2,964             | -                 |
| Accrued income | <u>39,390</u>     | <u>-</u>          |
|                | <u>42,854</u>     | <u>500</u>        |

### **12 Cash and cash equivalents**

|              | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
|--------------|-------------------|-------------------|
| Cash at bank | <u>224,119</u>    | <u>226,335</u>    |

## Pregnancy Expectations Trauma and Loss Society

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 13 Creditors: amounts falling due within one year

|                 | 2021<br>£     | 2020<br>£     |
|-----------------|---------------|---------------|
| Trade creditors | 24,308        | 10,422        |
| Other creditors | 6,580         | 498           |
| Accruals        | 1,000         | 1,000         |
| Deferred income | 42,525        | -             |
|                 | <u>74,413</u> | <u>11,920</u> |

#### 14 Funds

|                                  | Balance at 1<br>April 2020<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>March 2021<br>£ |
|----------------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| <b>Unrestricted funds</b>        |                                 |                            |                            |                                  |
| <i>General</i>                   |                                 |                            |                            |                                  |
| Unrestricted funds               | 168,190                         | 163,623                    | (271,793)                  | 60,020                           |
| <i>Designated</i>                |                                 |                            |                            |                                  |
| Fundraising from specific events | 50,255                          | -                          | -                          | 50,255                           |
| <b>Total Unrestricted funds</b>  | <u>218,445</u>                  | <u>163,623</u>             | <u>(271,793)</u>           | <u>110,275</u>                   |
| <b>Restricted funds</b>          |                                 |                            |                            |                                  |
| Harlow                           | -                               | 14,055                     | (10,600)                   | 3,455                            |
| London Imperial                  | -                               | 44,840                     | (17,650)                   | 27,190                           |
| London St Thomas'                | -                               | 21,000                     | (11,935)                   | 9,065                            |
| Oxford                           | -                               | 29,600                     | (16,140)                   | 13,460                           |
| West Suffolk                     | -                               | 52,540                     | (27,299)                   | 25,241                           |
| Other funds                      | -                               | 23,416                     | (9,986)                    | 13,430                           |
| <b>Total restricted funds</b>    | <u>-</u>                        | <u>185,451</u>             | <u>(93,610)</u>            | <u>91,841</u>                    |
| <b>Total funds</b>               | <u>218,445</u>                  | <u>349,074</u>             | <u>(365,403)</u>           | <u>202,116</u>                   |

# Pregnancy Expectations Trauma and Loss Society

## Notes to the Financial Statements for the Year Ended 31 March 2021

|                                     | Balance at 1<br>April 2019<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>31 March<br>2020<br>£ |
|-------------------------------------|---------------------------------|----------------------------|----------------------------|----------------|-------------------------------------|
| <b>Unrestricted funds</b>           |                                 |                            |                            |                |                                     |
| <i>General</i>                      |                                 |                            |                            |                |                                     |
| Unrestricted funds                  | 115,869                         | 209,057                    | (131,918)                  | (24,818)       | 168,190                             |
| <i>Designated</i>                   |                                 |                            |                            |                |                                     |
| Fundraising from specific<br>events | <u>37,077</u>                   | <u>20,107</u>              | <u>(6,929)</u>             | <u>-</u>       | <u>50,255</u>                       |
| <b>Total unrestricted funds</b>     | 152,946                         | 229,164                    | (138,847)                  | (24,818)       | 218,445                             |
| <b>Restricted funds</b>             |                                 |                            |                            |                |                                     |
| Total funding from hospitals        | <u>(5,883)</u>                  | <u>125,167</u>             | <u>(144,102)</u>           | <u>24,818</u>  | <u>-</u>                            |
| <b>Total funds</b>                  | <u>147,063</u>                  | <u>354,331</u>             | <u>(282,949)</u>           | <u>-</u>       | <u>218,445</u>                      |

## Pregnancy Expectations Trauma and Loss Society

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 15 Analysis of net assets between funds

|                       | Unrestricted<br>funds<br>General<br>£ | Total funds<br>£ |
|-----------------------|---------------------------------------|------------------|
| Tangible fixed assets | 9,556                                 | 9,556            |
| Current assets        | 266,973                               | 266,973          |
| Current liabilities   | <u>(74,413)</u>                       | <u>(74,413)</u>  |
| Total net assets      | <u>202,116</u>                        | <u>202,116</u>   |

|                       | Unrestricted<br>funds<br>General<br>£ | Total funds<br>£ |
|-----------------------|---------------------------------------|------------------|
| Tangible fixed assets | 3,530                                 | 3,530            |
| Current assets        | 226,835                               | 226,835          |
| Current liabilities   | <u>(11,920)</u>                       | <u>(11,920)</u>  |
| Total net assets      | <u>218,445</u>                        | <u>218,445</u>   |

## Pregnancy Expectations Trauma and Loss Society

### Detailed Statement of Financial Activities for the Year Ended 31 March 2021

|                                           | 2021                  |                      | 2021                  |                       |
|-------------------------------------------|-----------------------|----------------------|-----------------------|-----------------------|
|                                           | Unrestricted funds    | Restricted funds     | Total                 | Total 2020            |
|                                           | General £             | £                    | £                     | £                     |
| <b>Income and Endowments from:</b>        |                       |                      |                       |                       |
| Donations and legacies (analysed below)   | 163,051               | -                    | 163,051               | 208,315               |
| Charitable activities (analysed below)    | -                     | 185,451              | 185,451               | 145,274               |
| Other trading activities (analysed below) | 559                   | -                    | 559                   | 741                   |
| Investment income (analysed below)        | 13                    | -                    | 13                    | 1                     |
| Total income                              | <u>163,623</u>        | <u>185,451</u>       | <u>349,074</u>        | <u>354,331</u>        |
| <b>Expenditure on:</b>                    |                       |                      |                       |                       |
| Support costs (analysed below)            | (121,341)             | -                    | (121,341)             | (86,556)              |
| Charitable activities (analysed below)    | <u>(150,452)</u>      | <u>(93,610)</u>      | <u>(244,062)</u>      | <u>(196,393)</u>      |
| Total expenditure                         | <u>(271,793)</u>      | <u>(93,610)</u>      | <u>(365,403)</u>      | <u>(282,949)</u>      |
| Net (expenditure)/income                  | <u>(108,170)</u>      | <u>91,841</u>        | <u>(16,329)</u>       | <u>71,382</u>         |
| Net movement in funds                     | (108,170)             | 91,841               | (16,329)              | 71,382                |
| <b>Reconciliation of funds</b>            |                       |                      |                       |                       |
| Total funds brought forward               | <u>218,445</u>        | <u>-</u>             | <u>218,445</u>        | <u>147,063</u>        |
| Total funds carried forward               | <u><u>110,275</u></u> | <u><u>91,841</u></u> | <u><u>202,116</u></u> | <u><u>218,445</u></u> |

## Pregnancy Expectations Trauma and Loss Society

### Detailed Statement of Financial Activities for the Year Ended 31 March 2021

|                               | 2021<br>Unrestricted<br>funds | 2021<br>Total<br>£ | Total<br>2020<br>£ |
|-------------------------------|-------------------------------|--------------------|--------------------|
|                               | General<br>£                  |                    |                    |
| <i>Donations and legacies</i> |                               |                    |                    |
| Appeals and donations         | 159,001                       | 159,001            | 208,295            |
| Gift Aid tax reclaimed        | 4,050                         | 4,050              | 20                 |
|                               | <u>163,051</u>                | <u>163,051</u>     | <u>208,315</u>     |

|                              | 2021<br>Restricted<br>funds<br>£ | 2021<br>Total<br>£ | Total<br>2020<br>£ |
|------------------------------|----------------------------------|--------------------|--------------------|
| <i>Charitable activities</i> |                                  |                    |                    |
| Fundraising - Ball           | -                                | -                  | 20,107             |
| Funding for Counsellors      | 185,451                          | 185,451            | 125,167            |
|                              | <u>185,451</u>                   | <u>185,451</u>     | <u>145,274</u>     |

|                                 | 2021<br>Unrestricted<br>funds | 2021<br>Total<br>£ | Total<br>2020<br>£ |
|---------------------------------|-------------------------------|--------------------|--------------------|
|                                 | General<br>£                  |                    |                    |
| <i>Other trading activities</i> |                               |                    |                    |
| Sales of purchased goods        | 559                           | 559                | 741                |
|                                 | <u>559</u>                    | <u>559</u>         | <u>741</u>         |

|                           | 2021<br>Unrestricted<br>funds | 2021<br>Total<br>£ | Total<br>2020<br>£ |
|---------------------------|-------------------------------|--------------------|--------------------|
|                           | General<br>£                  |                    |                    |
| <i>Investment income</i>  |                               |                    |                    |
| Interest on cash deposits | 13                            | 13                 | 1                  |
|                           | <u>13</u>                     | <u>13</u>          | <u>1</u>           |

## Pregnancy Expectations Trauma and Loss Society

### Detailed Statement of Financial Activities for the Year Ended 31 March 2021

|                                       | 2021                  | 2021             |                 |
|---------------------------------------|-----------------------|------------------|-----------------|
|                                       | Unrestricted<br>funds |                  | Total<br>2020   |
|                                       | General<br>£          | Total<br>£       | £               |
| <i>Support costs</i>                  |                       |                  |                 |
| Wages and salaries                    | (113,416)             | (113,416)        | (81,413)        |
| Staff NIC (Employers)                 | (5,952)               | (5,952)          | (3,876)         |
| Staff pensions (Defined contribution) | (1,973)               | (1,973)          | (1,267)         |
|                                       | <u>(121,341)</u>      | <u>(121,341)</u> | <u>(86,556)</u> |

|                                         | 2021                  |                          | 2021       |               |
|-----------------------------------------|-----------------------|--------------------------|------------|---------------|
|                                         | Unrestricted<br>funds |                          |            | Total<br>2020 |
|                                         | General<br>£          | Restricted<br>funds<br>£ | Total<br>£ | £             |
| <i>Charitable activities</i>            |                       |                          |            |               |
| Fundraising costs                       | (5,358)               | -                        | (5,358)    | (6,483)       |
| Fundraising - Ball                      | -                     | -                        | -          | (6,929)       |
| Other fundraising costs                 | -                     | -                        | -          | (430)         |
| Purchases                               | (61)                  | -                        | (61)       | -             |
| Rent and rates                          | -                     | (5,620)                  | (5,620)    | (6,440)       |
| Rent and rates                          | (8,326)               | -                        | (8,326)    | (11,961)      |
| Light, heat and power                   | -                     | (546)                    | (546)      | (529)         |
| Light, heat and power                   | (819)                 | -                        | (819)      | (983)         |
| Insurance                               | (361)                 | -                        | (361)      | (281)         |
| Repairs and renewals                    | (119)                 | -                        | (119)      | (2,070)       |
| Telephone and fax                       | -                     | (482)                    | (482)      | (542)         |
| Telephone and fax                       | (673)                 | -                        | (673)      | (1,006)       |
| Computer software and maintenance costs | (1,850)               | -                        | (1,850)    | (595)         |
| Printing, postage and stationery        | -                     | (1,765)                  | (1,765)    | (744)         |
| Printing, postage and stationery        | (2,648)               | -                        | (2,648)    | (1,382)       |
| Trade subscriptions                     | (3,021)               | -                        | (3,021)    | (2,550)       |
| Sundry expenses                         | -                     | -                        | -          | (361)         |
| Travel and subsistence                  | -                     | (143)                    | (143)      | (6,137)       |
| Advertising                             | (1,396)               | -                        | (1,396)    | -             |
| Entertaining                            | (95)                  | -                        | (95)       | -             |
| Legal and professional fees             | (484)                 | -                        | (484)      | (13,416)      |

## Pregnancy Expectations Trauma and Loss Society

### Detailed Statement of Financial Activities for the Year Ended 31 March 2021

|                                                                              | 2021                  |                          | 2021             |                  |
|------------------------------------------------------------------------------|-----------------------|--------------------------|------------------|------------------|
|                                                                              | Unrestricted<br>funds |                          |                  | Total<br>2020    |
|                                                                              | General<br>£          | Restricted<br>funds<br>£ | Total<br>£       | £                |
| Bank charges                                                                 | (1,008)               | -                        | (1,008)          | (1,020)          |
| Depreciation of office equipment                                             | (3,310)               | -                        | (3,310)          | (872)            |
| (Profit)/loss on sale of tangible fixed<br>assets held for charity's own use | -                     | -                        | -                | (409)            |
| Funded Counsellors                                                           | -                     | (83,624)                 | (83,624)         | (128,310)        |
| Counsellors                                                                  | (119,309)             | -                        | (119,309)        | -                |
| Counsellors training                                                         | -                     | (1,430)                  | (1,430)          | (1,400)          |
| Sundry expenses                                                              | 1                     | -                        | 1                | -                |
| Independent examiner's fee                                                   | (1,615)               | -                        | (1,615)          | (1,543)          |
|                                                                              | <u>(150,452)</u>      | <u>(93,610)</u>          | <u>(244,062)</u> | <u>(196,393)</u> |

|                                    | 2021       |                    |
|------------------------------------|------------|--------------------|
|                                    | Total<br>£ | Total<br>2020<br>£ |
| <i>Transfers between funds</i>     |            |                    |
| Funds - Transfer from another fund | -          | (24,818)           |
| Funds - Transfer to another fund   | <u>-</u>   | <u>24,818</u>      |
|                                    | <u>-</u>   | <u>-</u>           |