

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

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 18

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

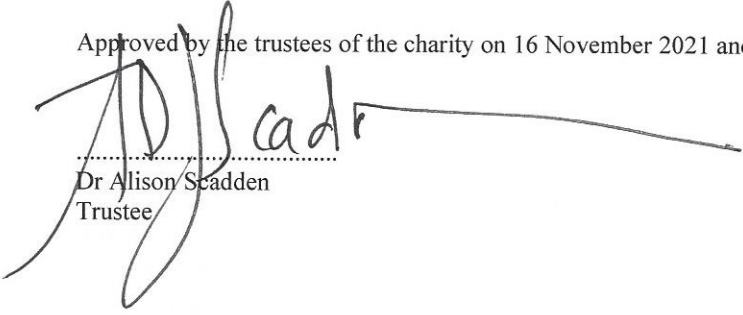
The trustees (who are also the directors of Pregnancy Expectations Trauma and Loss Society for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting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

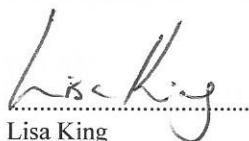
Independent examiner's statement

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 funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
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
Expenditure on:				
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)
Reconciliation of funds				
Total funds brought forward		218,445	-	218,445
Total funds carried forward	14	110,275	91,841	202,116
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
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		229,164	125,167	354,331
Expenditure on:				
Support costs		(86,556)	-	(86,556)
Charitable activities	6	(52,291)	(144,102)	(196,393)
Total expenditure		(138,847)	(144,102)	(282,949)
Net income/(expenditure)		90,317	(18,935)	71,382
Transfers between funds		(24,818)	24,818	-
Net movement in funds		65,499	5,883	71,382
Reconciliation of funds				
Total funds brought forward		152,946	(5,883)	147,063
Total funds carried forward	14	218,445	-	218,445

Pregnancy Expectations Trauma and Loss Society

(Registration number: 07717126)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	9,556	3,530
Current assets			
Debtors	11	42,854	500
Cash at bank and in hand	12	<u>224,119</u>	<u>226,335</u>
		266,973	226,835
Creditors: Amounts falling due within one year	13	<u>(74,413)</u>	<u>(11,920)</u>
Net current assets		<u>192,560</u>	<u>214,915</u>
Net assets		<u>202,116</u>	<u>218,445</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	91,841	-
Unrestricted income funds			
Unrestricted funds		<u>110,275</u>	<u>218,445</u>
Total funds	14	<u>202,116</u>	<u>218,445</u>

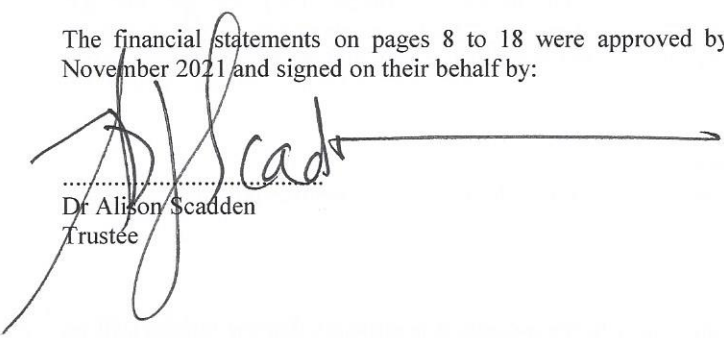
For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 funds		
	General £	Total 2021 £	Total 2020 £
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 funds £	Total 2021 £	Total 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 funds		
	General £	Total 2021 £	Total 2020 £
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 funds			
	Note	General £	Restricted funds £	Total 2021 £	Total 2020 £
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 £	2020 £
Staff costs during the year were:		
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 No	2020 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 £	2020 £
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

	Furniture and equipment £	Total £
Cost		
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>
Depreciation		
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>
Net book value		
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

	2021 £	2020 £
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

	2021 £	2020 £
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 £	2020 £
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 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	168,190	163,623	(271,793)	60,020
<i>Designated</i>				
Fundraising from specific events	50,255	-	-	50,255
Total Unrestricted funds	<u>218,445</u>	<u>163,623</u>	<u>(271,793)</u>	<u>110,275</u>
Restricted funds				
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
Total restricted funds	<u>-</u>	<u>185,451</u>	<u>(93,610)</u>	<u>91,841</u>
Total funds	<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 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
<i>General</i>					
Unrestricted funds	115,869	209,057	(131,918)	(24,818)	168,190
<i>Designated</i>					
Fundraising from specific events	<u>37,077</u>	<u>20,107</u>	<u>(6,929)</u>	<u>-</u>	<u>50,255</u>
Total unrestricted funds	152,946	229,164	(138,847)	(24,818)	218,445
Restricted funds					
Total funding from hospitals	<u>(5,883)</u>	<u>125,167</u>	<u>(144,102)</u>	<u>24,818</u>	<u>-</u>
Total funds	<u><u>147,063</u></u>	<u><u>354,331</u></u>	<u><u>(282,949)</u></u>	<u><u>-</u></u>	<u><u>218,445</u></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 funds General £	Total funds £
Tangible fixed assets	9,556	9,556
Current assets	266,973	266,973
Current liabilities	(74,413)	(74,413)
Total net assets	<u>202,116</u>	<u>202,116</u>

	Unrestricted funds General £	Total funds £
Tangible fixed assets	3,530	3,530
Current assets	226,835	226,835
Current liabilities	(11,920)	(11,920)
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 £	£	£	£
Income and Endowments from:				
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>
Expenditure on:				
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
Reconciliation of funds				
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 Unrestricted funds	2021 Total £	Total 2020 £
	General £		
<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 Restricted funds £	2021 Total £	Total 2020 £
<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 Unrestricted funds	2021 Total £	Total 2020 £
	General £		
<i>Other trading activities</i>			
Sales of purchased goods	559	559	741
	<u>559</u>	<u>559</u>	<u>741</u>

	2021 Unrestricted funds	2021 Total £	Total 2020 £
	General £		
<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 funds		Total 2020
	General £	Total £	£
<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 funds			Total 2020
	General £	Restricted funds £	Total £	£
<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 funds			Total 2020
	General £	Restricted funds £	Total £	£
Bank charges	(1,008)	-	(1,008)	(1,020)
Depreciation of office equipment	(3,310)	-	(3,310)	(872)
(Profit)/loss on sale of tangible fixed 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 £	Total 2020 £
<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>