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

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

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

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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FOR THE YEAR ENDED 31 MARCH 2024

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

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 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 through 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.”

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“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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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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FOR THE YEAR ENDED 31 MARCH 2024

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

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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FOR THE YEAR ENDED 31 MARCH 2024

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.

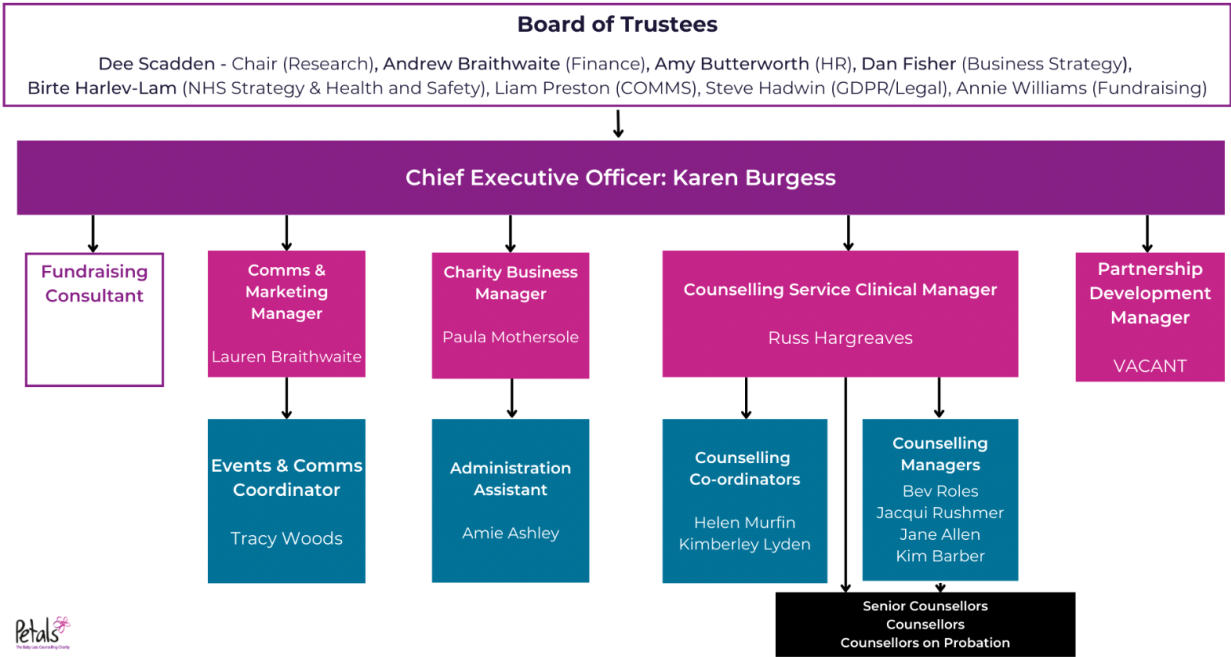
Organisational structure

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.

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

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

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

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

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
INCOME FROM:					
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
TOTAL INCOME		710,199	23,000	733,199	571,514
EXPENDITURE ON:					
Raising funds	6	29,406	-	29,406	16,519
Charitable activities	7	665,373	19,000	684,373	531,238
TOTAL EXPENDITURE		694,779	19,000	713,779	547,757
NET MOVEMENT IN FUNDS		15,420	4,000	19,420	23,757
RECONCILIATION OF FUNDS:					
Total funds brought forward		240,407	-	240,407	216,650
Net movement in funds		15,420	4,000	19,420	23,757
TOTAL FUNDS CARRIED FORWARD		255,827	4,000	259,827	240,407

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 £	2023 £
FIXED ASSETS			
Tangible assets	10	5,768	5,872
		<u>5,768</u>	<u>5,872</u>
CURRENT ASSETS			
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)
NET CURRENT ASSETS		<u>254,059</u>	234,535
TOTAL NET ASSETS		<u><u>259,827</u></u>	<u><u>240,407</u></u>
CHARITY FUNDS			
Restricted funds	14	4,000	-
Unrestricted funds	14	255,827	240,407
TOTAL FUNDS		<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.

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

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

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

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

The notes on pages 19 to 34 form part of these 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

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.

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

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

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.

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

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

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 funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
DONATIONS				
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
SUBTOTAL	221,173	-	221,173	168,310
Grants	49,000	23,000	72,000	-
	270,173	23,000	293,173	168,310
TOTAL 2023	168,310	-	168,310	

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Counselling	410,056	410,056	400,186
Training	26,455	26,455	-
	436,511	436,511	400,186
TOTAL 2023	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 funds 2024 £	Total funds 2024 £	Total funds 2023 £
Sale of merchandise	1,929	1,929	2,998
TOTAL 2023	2,998	2,998	

5. INVESTMENT INCOME

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
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 funds 2024 £	Total funds 2024 £	Total funds 2023 £
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 funds 2024 £	Total funds 2024 £	Total funds 2023 £
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

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

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

	Total funds 2024 £	Total funds 2023 £
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
	265,333	178,675

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

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

9. STAFF COSTS

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

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

	2024	2023
	No.	No.
Office staff	5	6
Counsellors	7	4
	=====	=====
	12	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 fittings £	Computer equipment £	Total £
COST			
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>
DEPRECIATION			
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>
NET BOOK VALUE			
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 £	2023 £
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 £	2023 £
DUE WITHIN ONE YEAR		
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 £	2023 £
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 £	2023 £
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 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
UNRESTRICTED FUNDS				
DESIGNATED FUNDS				
Ralph Event	-	43,075	(14,437)	28,638
GENERAL FUNDS				
General Fund	240,407	667,124	(680,342)	227,189
TOTAL UNRESTRICTED FUNDS	240,407	710,199	(694,779)	255,827
RESTRICTED FUNDS				
Bereavement support - Cambridgeshire and 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
TOTAL OF FUNDS	240,407	733,199	(713,779)	259,827

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

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

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	5,872	5,872
Current assets	420,327	420,327
Creditors due within one year	(185,792)	(185,792)
TOTAL	240,407	240,407

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 £	2023 £
Net income for the period (as per Statement of Financial Activities)	19,420	23,757
ADJUSTMENTS FOR:		
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
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	97,731	(2,205)

17. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Cash in hand	343,688	246,827
TOTAL CASH AND CASH EQUIVALENTS	343,688	246,827

18. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	246,827	96,861	343,688
	246,827	96,861	343,688

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

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

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.