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

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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 2025

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

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CHAIR'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

The chair presents her statement for the year.

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

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

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


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

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

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

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

With sincere gratitude,



Alison

Professor Alison Scadden
Chair of Trustees

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

OBJECTIVES AND ACTIVITIES

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

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

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

Our Strategic Aims

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

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

Public Benefit

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

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

STRATEGIC REPORT

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

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

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

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

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

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

ACHIEVEMENTS AND PERFORMANCE

Service Delivery

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

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

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

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

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Client Feedback and Service Improvement

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

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

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

Partnership Development

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

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

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

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

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

Income Breakdown

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

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

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

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External Training

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

The training was extremely well received:

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

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

Fundraising

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

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

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

Trusts and Grants

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

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

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

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

Events and Fundraising Activities: Growth and Engagement

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

Charity Places Events

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

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

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

Run For Charity Places

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

Ultra Challenge Events

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

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

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

Own Events

Petals continues to benefit from strong grassroots support:

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

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

Summary

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

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

Transforming Our Support into Sustainable Impact

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

Supporter Journey – from Client to Advocate

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

Client Feedback and Data Reporting

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

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Strategic Communications

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

Charitable Pathway Data Supporting Partnerships

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

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

FUTURE PLANS

Strengthening Our Counsellor Development Programme

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

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

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

Increase National Visibility and Public Awareness - Building Strategic Connections

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

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

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

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

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

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

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

Expand and strengthen partnerships with NHS organisations across the UK

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

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

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

Expansion of external training and professional development programme

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

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

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

Growing Fundraising to Secure Our Mission

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

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

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

FINANCIAL REVIEW

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

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

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

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

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

Reserve Policy

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

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

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

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

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STRUCTURE, GOVERNANCE, AND MAINTENANCE

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

Governance

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

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

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

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

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

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

Management and Oversight

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

Staff pay policy

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

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

Risk Management

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

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

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

Key Risks in 2024/2025

1. Funding Sustainability

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

2. Clinical Governance and Service Demand

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

3. Information Security and Data Protection

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

4. Workforce Wellbeing and Retention

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

Internal Financial Controls

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

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

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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



Dr Alison Scadden

Trustee

Date: 19 October 2025

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

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

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

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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

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

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

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

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

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

Signed: *Kelly Bretherick*

Dated: 20 October 2025

Kelly Bretherick

FCA

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

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

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

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

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

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

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

BALANCE SHEET
AS AT 31 MARCH 2025

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

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

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

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

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

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

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

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



Dr Alison Scadden
Trustee

Date: 19 October 2025

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

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

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

The notes on pages 23 to 38 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 2025

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 2025

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 2025

1. ACCOUNTING POLICIES (CONTINUED)

1.11 LIABILITIES AND PROVISIONS

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

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

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

1.12 PENSIONS

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

1.13 FUND ACCOUNTING

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

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

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

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

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

2. INCOME FROM DONATIONS AND LEGACIES

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

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Counselling	513,781	513,781	410,056
Training	19,069	19,069	26,455
	532,850	532,850	436,511
TOTAL 2023	436,511	436,511	

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

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

4. INCOME FROM OTHER TRADING ACTIVITIES

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Sale of merchandise	2,445	2,445	1,929
TOTAL 2024	1,929	1,929	

5. INVESTMENT INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank interest	3,002	3,002	1,586
TOTAL 2024	1,586	1,586	

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

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

6. EXPENDITURE ON RAISING FUNDS

FUNDRAISING EXPENSES

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

OTHER TRADING EXPENSES

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

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

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

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES

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

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

ANALYSIS OF DIRECT COSTS

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

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

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

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

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

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

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

8. INDEPENDENT EXAMINER'S REMUNERATION

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

9. STAFF COSTS

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

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

	2025 No.	2024 No.
Office staff	5	5
Counsellors	7	7
	<u>12</u>	<u>12</u>

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

	2025 No.	2024 No.
In the band £60,001 - £70,000	1	-

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

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

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

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

10. TANGIBLE FIXED ASSETS

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

11. STOCKS

	2025 £	2024 £
Goods for resale	728	735

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

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

12. DEBTORS

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

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

14. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

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

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

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

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

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

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

14. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
UNRESTRICTED FUNDS				
DESIGNATED FUNDS				
Ralph Event	-	43,075	(14,437)	28,638
	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
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

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

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

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

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

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	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

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

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

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

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

17. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash in hand	413,260	343,688
TOTAL CASH AND CASH EQUIVALENTS	413,260	343,688

18. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	343,688	69,572	413,260
	343,688	69,572	413,260

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

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

19. PENSION COMMITMENTS

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

20. OPERATING LEASE COMMITMENTS

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

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

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

21. TRUSTEES' PERSONAL GUARANTEES

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

22. RELATED PARTY TRANSACTIONS

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