

# BPAS ANNUAL REPORT

# 2025/26

## Includes Trustees' Report, Strategic Report and S172 Statement

BRITISH PREGNANCY ADVISORY SERVICE Company Number: 01803160
(A company limited by guarantee)

BPAS
British Pregnancy Advisory Service



"That call from BPAS honestly saved my life. I was connected with Jade who supported me so much, explained absolutely everything and made sure this is what I wanted before advising me how it'll look. After that call I felt so relieved. I had a good experience, felt less pain than I expected and thanks to Jade's advice it mostly went smoothly. I wish every patient would receive someone as kind as Jade."

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# KEY FIGURES

## IN 2025/26 WE PROVIDED

**110,970**
Abortions

**111,975**
Telemedicine consultations

**22,398**
Face-to-face consultations

**58,297**
Pills by post

**590**
Terminations of Pregnancy for foetal anomaly

**46,743**
Patients with contraception

**1,085**
Vasectomies

# MESSAGE

## FROM CHIEF EXECUTIVE AND CHAIR



**HEIDI STEWART**
CEO

2025/2026 was the first year of our new 3-year strategy, and we've already made great strides.

We have delivered expert, quality care to many thousands of women who have chosen to come to BPAS. Our staff have shown up every day with a clear mission in mind – to deliver compassionate clinical care, treating the patient in front of us with the upmost dignity and respect. That is why 98% of our patients recommend us, and the overwhelming majority of our staff tell us their job is worthwhile.

As we look back on the past year, we are proud to see our new values brought to life. They are reflected not only in the achievements in this report, but also through our new Values Awards, which recognise the lengths our colleagues go to each day to support one another and our patients. Seeing that commitment proudly named and celebrated has been a highlight for us all.

We have also created new opportunities for engagement and conversation between leadership and colleagues, through regional roadshows, a refreshed all staff conference, new staff networks and a newly recruited People Forum. Together these signify real progress towards the open culture we are working to build.

We have continued to push ourselves to deliver the highest possible standard of clinical excellence for our patients, which this year was consistently recognised by the Care Quality Commission (CQC). Across 10 inspections of BPAS clinics and hubs, the CQC reported Good, with elements of Outstanding. Again, testament to the expertise and dedication of our people.



**LUCY MOORE**
Chair

And for all those who might one day need us, we have continued to challenge the status quo, relentlessly campaigning, researching and innovating. We know from our work in Scotland and Wales, that equitable access to choice and care remains an aspiration and not a reality. At BPAS, we are committed to pushing the boundaries of abortion provision, breaking down barriers to safe, high-quality care, so that excellence and equity in reproductive healthcare becomes a reality for all.

In 2025, we made history when our 10-year campaign finally removed women and girls from the criminal law for ending their own pregnancies. There is more to do to modernise the legal framework that governs us, but this victory shows once again what is possible when our sector comes together and makes itself heard.

We have achieved many great things, but the world in which we operate presents new and different challenges. That is why we continue to focus our efforts on building a resilient, sustainable organisation that can deliver high-quality care, for generations to come. Our ongoing financial stability and surplus is a significant achievement, one that has allowed us to confidently invest in our digital and estate infrastructure. In a first for BPAS, we now have an investment policy in place so that we can manage our reserves for maximum long-term return, for the benefit of our staff and patients. We also now have the full Chief Officer group in place, including outstanding clinical expertise in our new Chief Medical Officer, Ingrid Granne, and Chief Nursing and Midwifery Officer, Dianne Brown. With the right strategy and leadership in place, underpinned by an open culture and resilient infrastructure, we will meet those new challenges head on, and keep moving.

A final reflection is the power and importance of our partnerships, with our commissioners, the NHS and fellow campaigners – all of whom help us stand alongside women every day. Thank you.

But of course, our most valued partnership is with our people. The BPAS team is like no other, and as our organisation continues to evolve and grow, it is the daily dedication of our people that drives us forward. On behalf of our patients, and our leadership, we offer our heartfelt gratitude for all that you do.

Lucy Moore, Chair of the Board of Trustees

Heidi Stewart, CEO

# WHO WE ARE

## OUR AMBITION

A future where every woman can exercise reproductive autonomy and is empowered to make her own decisions about pregnancy.

BPAS are an independent healthcare charity which, for more than 55 years, has been advocating and caring for women and couples who decide to end a pregnancy.

Nearly all of the women we see have their care paid for by the NHS. We are the leading specialists of abortion advice and treatment in the UK, taking care of more than 100,000 women each year.

In addition to abortion advice and treatment we provide pregnancy testing, counselling, sexually transmitted infection screening, contraception, and vasectomy through our network of reproductive healthcare centres. We also provide specialist contact centre services to the NHS such as Central Booking Services to speed up access to abortion treatment across a range of NHS and agency providers.

## KEY FACTS

**98%** of our patients would recommend us

We provide access to termination of pregnancy from a nationwide footprint with more than 40 clinics and contracts in place across England and Wales.

We have **5 TELEMEDICINE HUBS.**

We have **1033 CONTRACTED STAFF (770 FTE)** at 31 March 2026.

**94% OF STAFF STATED IN THE PEOPLE SURVEY THAT THEY HAVE A WORTHWHILE JOB** with colleagues who demonstrate the BPAS values.

**99.4%** of the treatments provided were funded by the NHS.

We provided care in **65 DIFFERENT LANGUAGES.**

We used our charitable funds to help **604** patients travel to safely access abortion services and funded **647** treatments.

Our overall satisfaction score for 2025/26 from the patient **SATISFACTION SURVEY WAS 9.44 OUT OF 10.**

## OUR PURPOSE

To remove all barriers to reproductive choice and to advocate for and deliver high quality, woman-centred Sexual Reproductive Healthcare.

# PATIENT EXPERIENCE



"All of the staff were very supportive and understanding. They introduced themselves and asked me how I was. They gave me time and space when needed and were happy to answer all the questions I asked. They also kept me aware of everything that was going on so I wasn't nervous or on edge at any point."



"When the nurse took me upstairs for the theatre, she explained everything and gave me loads of emotional support. I couldn't fault her. The nurses in the theatre, they held my hand, explained everything in detail and kept me calm. They talked me through every moment, and even helped me afterwards sit up and stand up. They offered me two types of cordial, even though I'm mute, they gave me time and was very patient. Thank you to those nurses."

# OUR VALUES

At BPAS our values are the foundation of everything we do, they are more than just words on a page; they are the essence of our identity. Our values aim to place our people at the heart of BPAS, they are the guiding principles that define who we are, what we do and what's most important to us. Our behaviours put our values into practice, turning them into everyday actions and to shape our BPAS culture.

## BE PEOPLE AND PATIENT FOCUSED

We value, support, and empower every patient and employee, making sure their voices shape the care and workplace experiences we provide.

## BE COURAGEOUS AND DEDICATED

We believe women are best placed to make decisions about their bodies and we will advocate for the changes needed to enable this.

## BE KIND AND CONSIDERATE

We listen to each other and our patients and build relationships based on kindness, dignity, trust and respect.

## BE INNOVATIVE AND PIONEERING

We will push boundaries and challenge the status quo in pursuit of practical excellence and equity in reproductive healthcare.

# STAFF STORIES



## ZOE

Operating Department Practitioner

ODPs are there throughout the patient journey. We help ensure care is safe, compassionate, and well-coordinated. We support patients before, during, and after procedures, advocate for them when they may feel anxious or vulnerable, and work closely with the wider team to ensure everything runs smoothly. We are often the calm and reassuring presence patients remember.

"I'm proud to be part of a profession that combines technical skill with compassionate care. Working here makes that even more meaningful because patient dignity, choice, and support are at the centre of everything we do. Being able to help patients feel safe, respected, and cared for is incredibly rewarding."

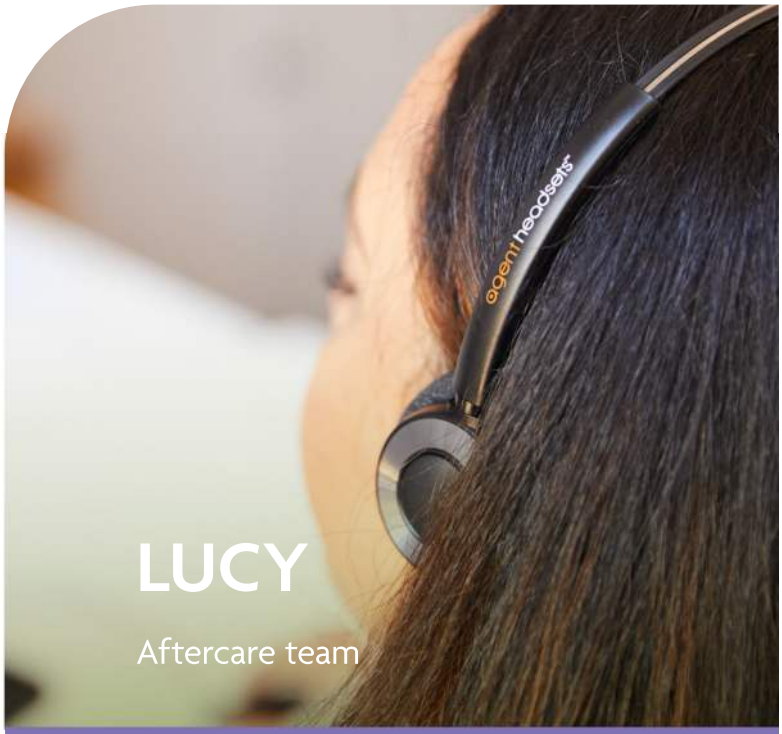
The moments that stay with me most are often the quiet ones. When a patient who was feeling frightened or overwhelmed when they first walked through the door, leaves feeling supported and cared for. Knowing you've helped someone through a difficult experience with kindness and compassion is something that really stays with you.



# KATHERINE

## Midwife Practitioner

There are so many moments in this job that have stayed with me - I could write a book! I will always remember a patient who I'd seen for consultation, treatment and subsequently for complications afterwards. Some weeks later she popped back to clinic to bring me flowers and a card to say thank you. It was so lovely to see she'd recovered, it's rare you get to see people afterwards and it was such a thoughtful gesture. It made me reflect that sometimes you can make the most difference when things don't go to plan.




# LUCY

## Aftercare team

As a call handler we are that first point of contact that a patient will have with the Aftercare team. Our first job is to triage the patient and make sure they are safe.

One of the things I love most about my role as a call handler is hearing the relief in a patient's voice once we speak to them, being able to help calm them down and make them feel better is a great feeling.

# ABORTION CARE ACROSS THE UK

Abortion numbers across England and Wales continue to rise with 2023 recording the highest numbers since the Abortion Act was introduced with medical abortions accounting for 87% of all abortions. The majority of abortions (81%) are carried out by Independent Sector providers (ISPs). 98% of abortions were funded by the NHS in 2023 which is consistent with the prior year, the remaining 2% were privately funded.

The proportion performed in the independent sector under NHS contract has increased almost every year since this information was first collected in 1981, while the proportions of NHS hospital and private abortions has fallen over this period. There are regional variations within England by region of residence.

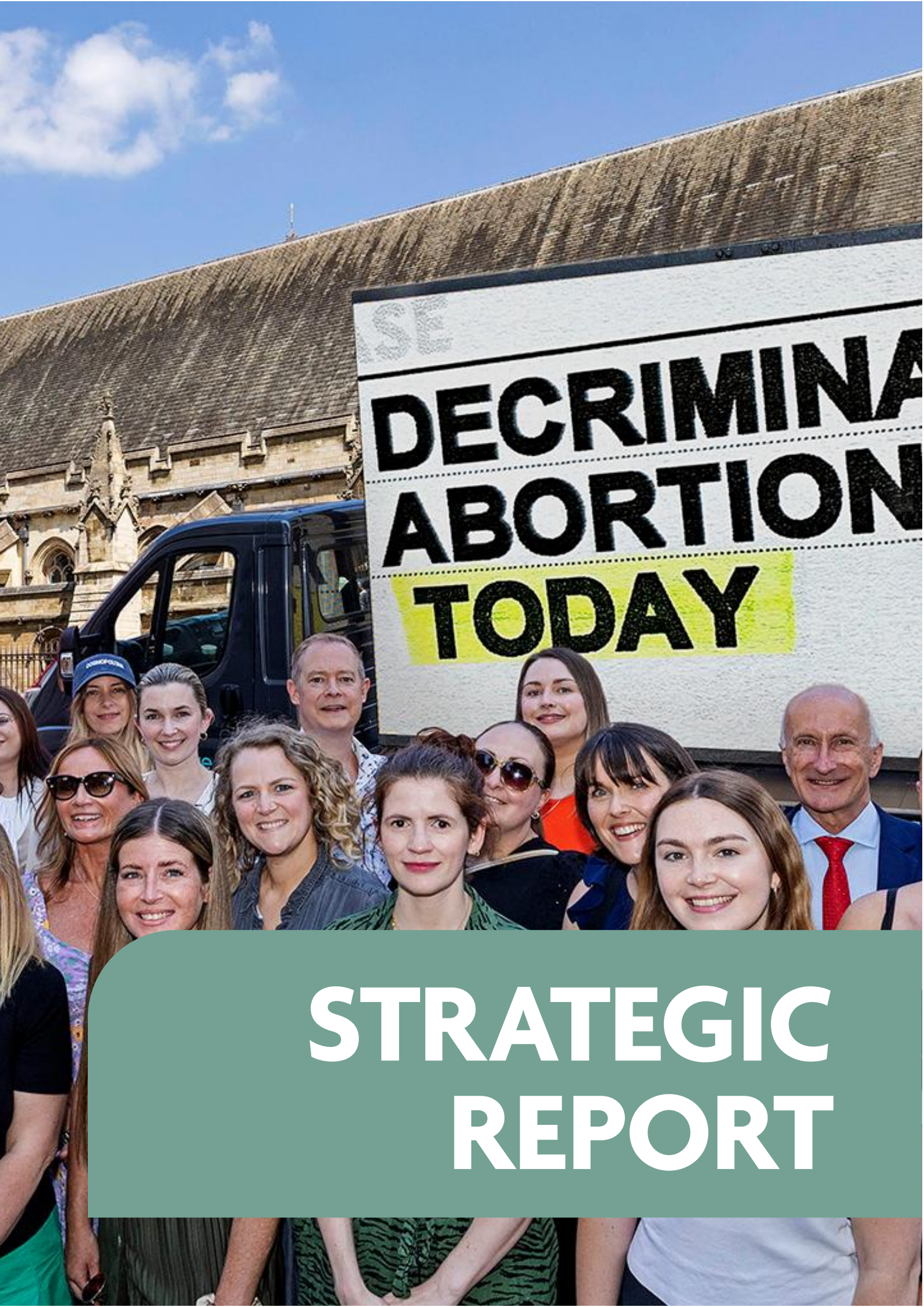
In addition to contracts across England, BPAS also plays a key role in ensuring women from other parts of the UK are able to access care that is not available close to home.

BPAS continues to provide surgical care for women from Scotland. There are no services for Ground C abortions beyond 20 weeks within Scotland, and a significant shortage of surgical capacity in most health boards. During 2025/26, the Scottish Government produced proposals for developing a comprehensive surgical abortion service in Scotland up to the 24 week time limit – something which BPAS has been campaigning pro-actively on for many years. These plans, once implemented, will stop women having to travel down to England for treatment.

BPAS provides all abortion care in North and East Wales, and provides surgical care at later gestations for women in South Wales who are unable to access care in their local area. There is no availability of surgical abortion beyond 12-15 weeks in any of the Health Boards, meaning that significant numbers of women have no choice about the type of abortion procedure they receive, and that many continue to have to travel to BPAS sites for care. We continue to work with the government to develop plans to improve mid-trimester care within Wales.

Following the decriminalisation of abortion in Northern Ireland in 2019, abortion services have been commissioned on an increasingly resilient basis. BPAS manages the booking line for abortion care across Northern Ireland – working with local abortion services to ensure care as close to home as possible. Abortion is now available within NI up to 22 weeks, with women who need care after this point travelling for care with BPAS and other providers in England.

Free abortion services in the Republic of Ireland commenced on 1 January 2019, following legalisation which became law on 20 December 2018. Abortion care is managed by the Health Service Executive (HSE). Women can still choose to travel and pay for their abortion care in the UK.




# STRATEGIC REPORT

# OUR STRATEGY

## OUR VISION FOR 2030

By 2030 BPAS will be the leading provider of equitable, high-quality sexual reproductive healthcare, integrating digital innovation and research driven practices. We will empower informed reproductive choices, advocate for modernised laws, ensure sustainable growth, and eliminate barriers to reproductive autonomy through enhanced facilities, supported staff, and expanded access to care.

## 2025 – 2028 STRATEGY

1

### OUR PEOPLE

Build a healthy, capable and diverse workforce where employees feel valued, supported and empowered to contribute to a resilient and agile organisation.

2

### OUR CARE

Streamline abortion and reproductive healthcare services and deliver pioneering digital services, improving patient access, and delivering better patient-centred care, standards and outcomes.

3

### OUR VOICE

Lead in reproductive health and rights advocacy – speaking up for our patients and staff, pushing for legal and regulatory reforms, addressing systemic barriers faced by our patients and working with partners to broaden our reach beyond abortion care.

4

### OUR FINANCES

Secure long-term financial stability by building reserves to reinvest in our people and services, optimising costs, diversifying income, and ensuring positive contract contributions, while maintaining quality and compliance.

5

### RESEARCH & INNOVATION

Position BPAS as an organisation where opportunities for involvement in research and innovation are accessible to all and where we are recognised as research and thought leaders in abortion and reproductive healthcare.

6

### OUR INFRASTRUCTURE

Implement a modern, fit for purpose infrastructure strategy to consolidate and optimise clinical estate usage and use of data. Reducing patient delays, and meeting growing demand.

# OUR ACHIEVEMENTS
## 2025/2026

This year was the first phase of our ambitious 2025-2028 strategy recognising the need for a bold and forward-thinking approach to address the challenges we have faced and to strengthen our organisation for the future. The business plan set out our key priorities on the next step in our improvement journey and towards realising our 2030 vision.

We accomplished significant progress across each of the strategic objectives.

## OUR PEOPLE

1. Launched our internal performance management system (Perform) aligning objectives and performance appraisal to our values.
2. Established stronger internal communications infrastructure with a new and improved intranet, face to face in-clinic Chief Officer roadshows, a staff magazine and updated communications channels.
3. Introduced values awards to recognise our people's excellent contribution to BPAS and our patients, with one in seven of our colleagues receiving a nomination in the first year of awards.

## OUR CARE

1. All ten CQC visits achieved a rating of Good, some with elements of Outstanding for Safe and Care.
2. Embedded the Insight platform and those who depend on it to provide a unified data source for clinical and non-clinical incidents, risk registers, learning responses, action plans, complaints and soon to be going live with clinical audit.
3. Developed a clear and transparent clinical workforce strategy which includes standardised job roles and descriptions, a competency framework and updated guidance on safe staffing in clinical areas.
4. Increased accessibility of patient materials by producing new easy read guides and installing new technology, Userway, on bpas.org to optimise the website and assist with accessibility needs. We also streamlined user journeys for more direct access to treatment information and online booking.




# OUR VOICE

1. Our decade-long campaign to decriminalise abortion led to the removal of women and girls from the criminal law. Significant victories in both Houses of Parliament ensured that nobody else will be criminalised for ending their own pregnancy, and that women caught up in the law in the past will receive a pardon.
2. We protected the right of women to access telemedical abortion care in early pregnancy by fighting off two attempts to overturn this law in both the House of Commons and the House of Lords. A significant majority of parliamentarians came out in support of the service and of women's ability to access this essential form of care.
3. We launched a new social media strategy, "human first, expert always", tens of thousands of supporters used our parliamentary campaign tools to contact their MPs and secured significant media coverage reinforcing our position as the leading public voice on reproductive healthcare and abortion rights.

# RESEARCH & INNOVATION

1. Launch of the first James Lind Alliance Priority Setting Partnership on abortion care research, where the top 10 unanswered questions in abortion care will be identified
2. Receipt of a prestigious £3.85 million Wellcome Trust Discovery Award along with 5 other institutions on an interdisciplinary study of 'Contragestive Time', to rethink how we understand early pregnancy, fertility control and reproductive timing
3. BPAS research on adolescent access to telemedicine from 2025 cited by Baroness Gerada in the House of Lords debate on decriminalisation of abortion (Crime and Policing Bill, March 2026)

# OUR FINANCES

1. BPAS has continued to generate a surplus in 2025/26 (£3.6m) maintaining financial sustainability and meeting the reserves policy.
2. Introduced a cost improvement programme, delivering £1.1m of savings in the first year.
3. Increased financial literacy and engagement through a new training pack, the rollout of financial business partnering and introduction of self-service financial reporting for live budget reports.

# OUR INFRASTRUCTURE

1. Two new surgical units opened in Luton and Leeds, creating fit for purpose spaces for patients and staff, setting the bar for our new clinic specification as the basis of all future estates
2. Established stronger digital foundations to increase reliability and resilience including achievement of ISO 27001, infrastructure refresh including immutable backups and laptop rollout to 90% of clinics.
3. Successful launch of the Online Booking system with over 1000 bookings per week by March 2026.

# STRATEGIC RISKS

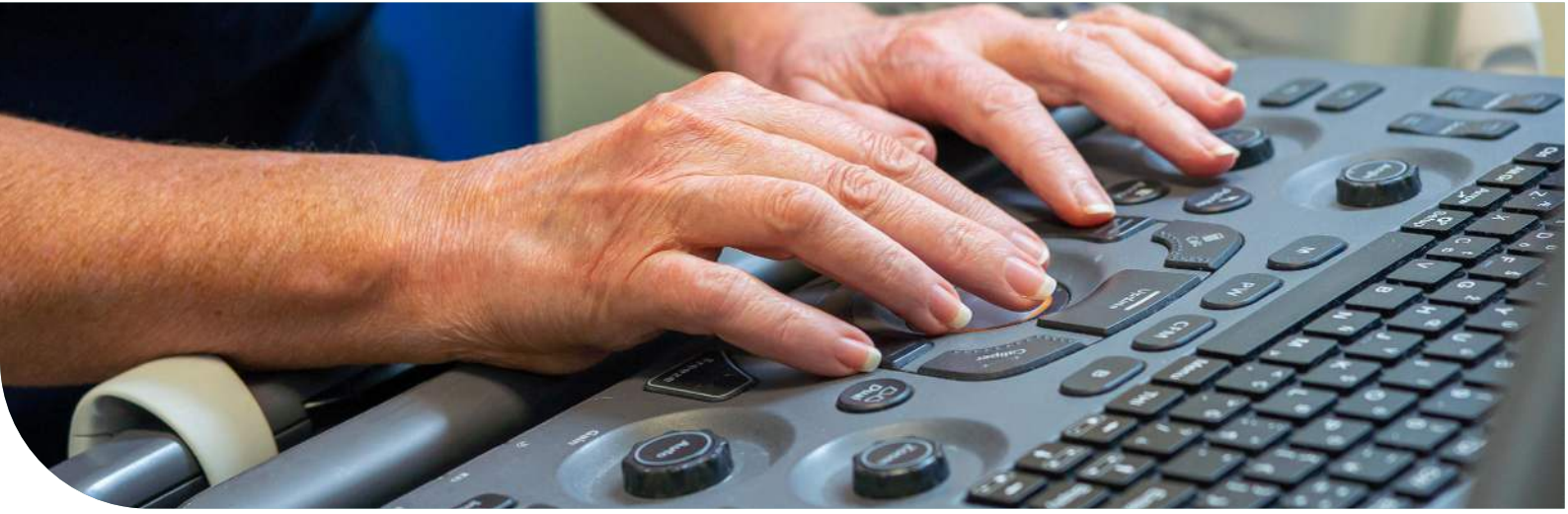
The risk management and board assurance framework (BAF) provides an overarching approach to the management of assurance and risk, ensuring an aligned and consistent approach across the organisation, enabling us to have a clear view of the risks affecting each strategic objective, how those risks are being managed, the likelihood of occurrence and their potential impact on the successful achievement of our charitable purpose.

We review risks on an ongoing basis through our governance cycle. Quarterly, significant risks and strategic risks on the board assurance framework (BAF) are reviewed at the board of trustees and all sub committees. Directorate and where necessary department level risk registers receive a bi-annual deep dive at the risk management group.

Monthly risks are reviewed at the financial and organisational risk group (FORG) with more of a focus on non-clinical risk and the quality risk group (QRG) with a focus on clinical risk.

The trustees have considered the risks to which the charity is exposed, and 7 principal risks are identified in the board assurance framework (set out in the table below).

| REFERENCE | PRINCIPAL RISK |
|---|---|
| PR1 | If we do not model and live our values, there is a risk that we will not be able to build the organisational culture and structure that we want and will have problems recruiting and retaining high performing staff. |
| PR2 | If we do not deliver new models of care alongside pioneering digital services, we will cease to be an effective provider of abortion and reproductive healthcare services and risk failing to meet regulatory standards for quality and safety. |
| PR3 | If we fail to effectively engage and work collaboratively with all our wider stakeholders including patients, staff, media and Government we will not be able to address those barriers faced by our patients nor influence transformation and reform. |
| PR4 | If we do not meet our financial objectives, we will not be able to provide sustainable services. |
| PR5 | If we do not engage in a wide range of research and innovation opportunities, we will fail to grow and deliver leading edge reproductive healthcare. |
| PR6 | If we fail to utilise our resources in an efficient, effective and sustainable manner it could impact negatively on the quality and safety of our services. |
| PR7 | If we do not appropriately engage with global and local shifts in the pro/anti-choice discourse, we place at risk our advocacy reputation, and our overarching licence to operate as an abortion care provider in the UK. |



Each quarter, the principal risks and the associated strategic threats are reviewed and discussed by the relevant Chief Officer owner. Controls and sources of assurance are updated and any gaps are identified with mitigating actions planned.

To enhance organisational transparency, the BAF is treated as a dynamic document, allowing for the identification of new threats and principal risks throughout the year. During 2025/26, the Board added principal risk 7 relating to our political environment and the threat of global and local shifts in anti-choice discourse.

## THE KEY MITIGATING ACTIONS PLANNED FOR 2026/27 INCLUDE

- Full review and relaunch of people policies aligned to BPAS values
- Job levelling framework and pay strategy
- Sustainable medical workforce planning
- Development and implementation of patient engagement strategy
- Embedding demand and capacity model fed by new data lake
- Estates strategy to be developed aligned to model of care
- Embedding strategic communications strategy

# BPAS S172 STATEMENT

The Trustees of BPAS understand that their duty as individuals and collectively is to act in good faith and within their powers to promote the success of the Charity for the benefit of our patients, people and wider stakeholders. As such, Trustees take a number of factors into consideration when making decisions and carrying out their duties:

## A THE LIKELY CONSEQUENCES OF ANY DECISION IN THE LONG TERM

BPAS operates in line with agreed strategic objectives as detailed in this report. Detailed objectives are developed into an annual business plan to assist achievement of its long-term plans in-year, and the Trustees consider decisions based on their impact on the long-term success of the Charity including financial sustainability. BPAS operates under a risk management framework and trustees review the Board Assurance Framework at every Board meeting, which ensures trustees are informed across all areas of risk when considering decision making.

## B THE INTERESTS OF THE COMPANY'S EMPLOYEES

Our people are our strongest asset, and we are proud of the care each of them delivers. In last year's report we recognised the need to invest more in our people, their development and the environments they work in. We made this a priority in our strategy and in the business plan for 2025/26.

During the year we launched a new performance management system aligning objectives and performance appraisal to our values, and introduced values awards to recognise our people's excellent contribution to BPAS and our patients. We also established stronger internal communications channels including face to face in-clinic Chief Officer roadshows to ensure the staff voice is prominent in decision making.

## C THE NEED TO FOSTER RELATIONSHIPS WITH PATIENTS, SUPPLIERS AND OTHERS

Providing the best care at BPAS is dependent on our Trustees and staff working in partnership with our patients, our commissioners and our neighbouring NHS organisations. This joint working allows us to not only respond to our patient's feedback, but it also provides opportunities to learn and develop our pathways across local systems.

We have a Patient Safety Partner providing a valuable opportunity to elevate the patient voice and we recognise the importance of increasing the patient voice in our governance and decision making.

BPAS also maintains positive relationships with suppliers and ensures non-disputed invoices are paid in line with agreed payment terms.

## D THE IMPACT OF BPAS ON THE COMMUNITY AND THE ENVIRONMENT

We continue to advocate, educate and campaign to defend and extend sexual reproductive healthcare services to better suit the needs of women in the UK. We pride ourselves on being an integral part of the change in legislation allowing greater access to abortion care. Where barriers preventing women from accessing sexual reproductive healthcare exist, we will continue to remove them.

BPAS recognises our responsibility to reduce our carbon and environmental footprints and commit to being an environmentally responsible, sustainable healthcare provider and charity. We are mindful of the impact we have on the environment through the delivery of our services and our environmental approach, in compliance with the Streamlined Energy and Carbon Reporting (SECR), is detailed on page 41. We are looking at how we can incorporate sustainability into our decision-making process in a more intentional and structured way.

## E MAINTAINING A REPUTATION FOR HIGH STANDARDS OF BUSINESS CONDUCT

The Trustees are committed to complying with all relevant regulations, laws, and good governance requirements. The Trustees consider whether they have sufficient information when making decisions and actively seek external advice from trusted third-party advisers or bodies such as NHSE and regulators where necessary. The Trustees have engaged RSM as the charity's internal audit partner and have an annual plan to support compliance and good practice across BPAS.

## F THE NEED TO ACT FAIRLY BETWEEN MEMBERS OF THE COMPANY

BPAS does not operate under a membership scheme and, therefore, Trustees do not believe this element of Section 172 applies to the Charity.



# OUR STAKEHOLDERS

## PEOPLE

A number of engagement and feedback mechanisms for our employees are well established - the main vehicle being our People Forum, where elected employee representatives from across the organisation meet with senior leadership to discuss a varied agenda which might include pertinent matters of the day, collaboration and contribution to operational and strategic issues, proposed consultations with staff on changes to terms and conditions and reviewing and ratifying all people-related policies.

Outside of this forum, a quarterly 'All Staff Conference' takes place, where topics and speakers range between timely updates, areas of special interest and responses to requests for further information. It's also an opportunity for staff to ask questions in real-time. Elsewhere, the BPAS workforce has opportunities to champion areas of work, whether related to service provision or research initiatives.

BPAS conducts an annual employee survey via a third-party supplier and enjoys an uncommonly high level of response. We publish both headline and full results, invite employees to reflect on these and feed back into a national action plan each year.

Our most recent results included 94% of staff feel they have a worthwhile job, 94% of staff have colleagues who demonstrate BPAS values and 93% of staff would recommend care at BPAS.

## CUSTOMERS (COMMISSIONERS AND PATIENTS)

The majority of BPAS' income is provided through contracts with NHS Integrated Commissioning Boards (ICBs). Engagement is key to maintaining commissioner/ provider relationships and the BPAS business development team meet regularly with each ICB that we hold a contract with.

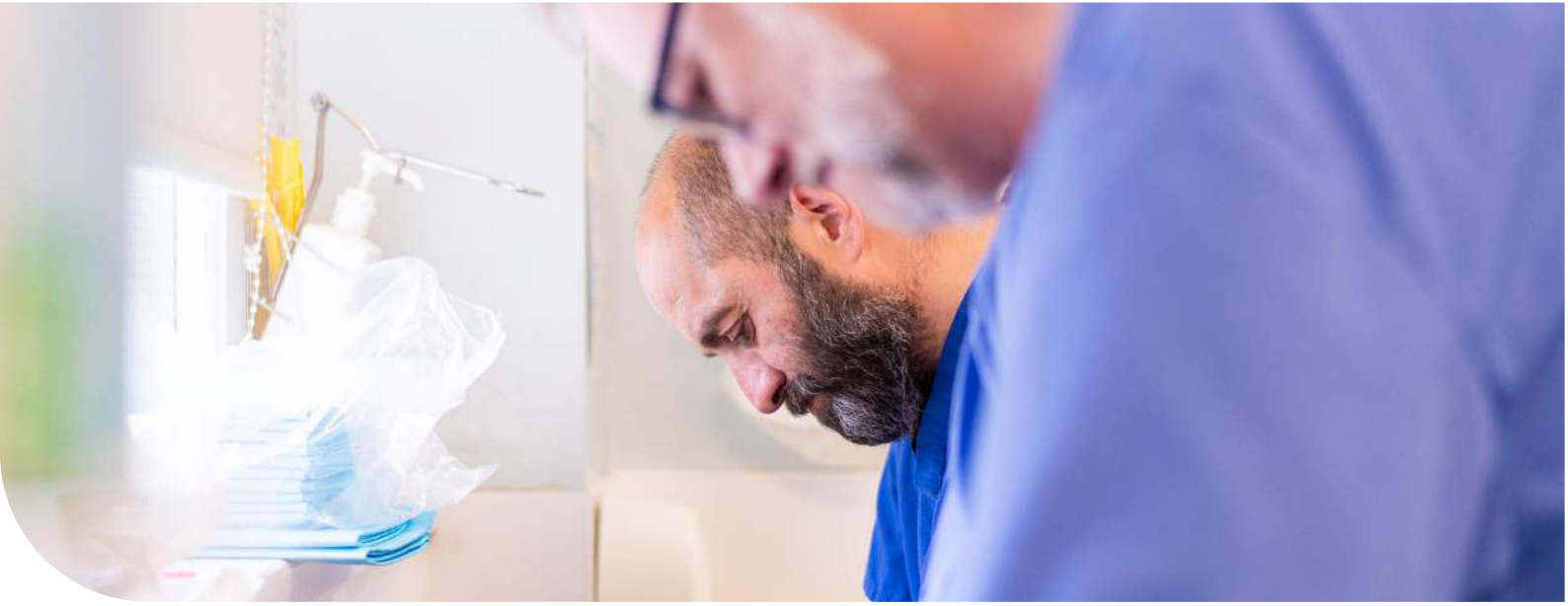
Quarterly contract review meetings are held where activity and performance are reviewed with subject matter experts from both parties contributing to the discussion.

Where possible we involve commissioners in our service development and research and innovation activities whilst also engaging with wider sexual health and community stakeholders.

BPAS's ultimate customer is the patients that we serve. BPAS ensures that all patients have their voices heard, to enable us to provide services that are responsive to their needs. BPAS does this by:

- Ensuring local and formal complaints are managed appropriately and to agreed timelines;
- Learning is shared within the organisation and policies/procedures are updated in response, where appropriate to be responsive to patient needs;
- Providing a mechanism to gauge patient satisfaction with the services they receive;
- Carrying out research and service evaluations that amplify the patient voice to drive improvements;
- Carrying out duty of candour to expected time frames and always invite direct conversations between the service provider and patient.
- Engaging a Patient Safety Partner in accordance with our Patient Safety Incident Response Plan (PSIRP), providing a valuable opportunity to elevate the patient voice as we plan and execute improvement activity.

During the last year we have maintained a high standard of positive feedback using the Friends and Family Test score. We have seen an increase in the number of formal complaints (72 compared to 57 in prior year), but no escalations to the Parliamentary and Health Services Ombudsman (PHSO). Over the same period there has also been a significant increase in the number of locally resolved complaints which is a positive step demonstrating that patients feel empowered to raise their concerns and that we can respond accordingly avoiding the need for further escalation.



## SUPPLIERS

BPAS engages with its key suppliers through regular contract review meetings both on and off site to review supplier KPI's and SQA (supplier quality assessments). Where possible our aim is to dual source as many line items as possible to reduce the possibility of a stock out within our supply chain which could result in a service disruption.

## REGULATORS

BPAS works with a number of regulators including:

- The Charity Commission
- Care Quality Commission (CQC)
- NHS England (NHSE) (as a 'Hard to Replace' provider)
- Healthcare Inspectorate Wales (HIW)
- Healthcare Improvement Scotland (HIS)
- Regulation and Quality Improvement Authority (RQIA) (in Northern Ireland)
- Home Office

Regular discussion is had with each of these bodies and their input into key issues and decision making is often sought.

BPAS meets with both NHSE and CQC on a regular basis. Our CEO holds meetings with NHSE to discuss issues ranging from commissioning to surgical capacity and wider workforce development. We also attend a quarterly tri-party meeting with NHSE and MSI (Marie Stopes International), the other largest provider in our sector. This ensures an open and collaborative approach to ensuring service access and choice for our patients.

We foster an open and positive relationship with the CQC and meet on a regular basis to discuss a range of topics including clinical governance and patient safety. Outside of these meetings we proactively engage our regulators if there is a matter of concern we want to seek guidance on.

## PARLIAMENT

We built cross-party relationships in both Houses of Parliament over the year to support our campaign to remove women from the criminal law related to abortion. This included a number of briefing sessions with medical bodies and Violence Against Women and Girls groups, drop-in sessions for MPs with questions about our proposals, as well as close ongoing work with our cross-party leaders of the campaign - Tonia Antoniazzi MP, Alex Brewer MP, Baroness Thornton, Baroness Sugg, Baroness Barker, and Baroness Watkins of Tavistock. In total we estimate having spoken directly to more than 100 parliamentarians, with hundreds receiving our briefings and information.

## PARTNERSHIPS

In line with our charitable objective to advance and promote health and healthcare, we built and led a coalition of more than 40 healthcare, violence against women and girls, trade union, and women's rights organisations in support of the removal of women from the criminal law on abortion. This was part of our long-term strategic commitment to reforming the law on abortion and involved a period of active engagement with other organisations and campaigners with similar goals.

# DECISION EXAMPLES

Examples of principal decisions made during 2025/26 that demonstrate the above approach are outlined below:

| DECISION | BUILDING A PATIENT RECORD FOR THE FUTURE |
|---|---|
| S172 FACTORS CONSIDERED | A B E |
| S172 FACTORS CONSIDERED | If we do not model and live our values, there is a risk that we will not be able to build the organisational culture and structure that we want and will have problems recruiting and retaining high performing staff. |
| DESCRIPTION | Bringing together the booking and invoicing system with the clinical records system to build a patient record that is fit for the future. |
| IMPACT OF DECISION | Improving the functionality of the system for the end users – our people<br>Eradicating critical risks related to complex sharing of data between systems<br>Improving operational efficiency and patient access |

| DECISION | PAY AWARD OF 2.5% FOR ALL STAFF |
|---|---|
| S172 FACTORS CONSIDERED | A B |
| STAKEHOLDER GROUPS AFFECTED | Our People |
| DESCRIPTION | To award a 2.5% pay increase for all staff effective from 1 April 2026.<br>The BPAS pay award was not aligned with the NHS to balance being a competitive employer with the long term financial sustainability of the charity. |
| IMPACT OF DECISION | Maintaining competitive but affordable pay directly impacts attraction, retention and engagement of experienced staff. It strengthens workforce stability which is critical to maintaining safe and high quality care for our patients. |



| DECISION | RELOCATION OF THE LEICESTER CLINIC |
|---|---|
| S172 FACTORS CONSIDERED | A B C E |
| STAKEHOLDER GROUPS AFFECTED | Our People<br>Our Patients<br>Our Regulators<br>Our Commissioners |
| DESCRIPTION | Relocation of Leicester clinic to new fit for purpose premises to enable BPAS to deliver as the sole provider for patients in Leicester. |
| IMPACT OF DECISION | Relocation enables us to meet our contractual obligations, greater compliance with national clinical standards, improvement to patient access and experience and a better work environment for our people. |



# TRUSTEE'S ANNUAL REPORT

# GOVERNANCE



BPAS is a company limited by guarantee (No. 01803160) and a Registered Charity (No. 289145). As such, we are subject to audit by Bishop Fleming Audit Limited and submit audited annual financial statements to Companies House and an annual return and accounts to the Charity Commission.

BPAS is governed by its Memorandum and Articles of Association dated 26 March 1984 and last updated by special resolution on 20 December 2025. The Trustees have taken account of the Charity Commission's general guidance on public benefit when setting our strategic objectives and in planning our future activities.

# BOARD OF TRUSTEES AND COMMITTEES

The role of the Board is specifically to direct and oversee the strategy and operations of the charity. The Chief Executive and Chief Officers are responsible to the Board of Trustees for the day-to-day running of BPAS and for delivering our organisational strategy and policies. We ensure that our governance structure, documents and practices are aligned with relevant Charity Commission guidance, including the Charity Governance Code and we continue to improve our governance framework.

The Trustees meet formally at 4 times a year. Decisions are made at either a full Board of Trustees meeting or via discussion and agreement between formal meetings. Where it is more appropriate for a smaller group of Trustees to meet and agree on more specialist subjects, then a Trustee sub-committee is mandated to make decisions outside of the full board.

During 2025/26 we reviewed the sub-committee structure and increased to four committees:

- Clinical Governance Committee (CGC)
- Finance, Audit, Performance and Risk (FPAR)
- People and Culture Committee (PAC)
- Research, Innovation, Communications and Advocacy Committee (RICA)

The Trustees are legally responsible for making sure that resources are used prudently and only in support of our objectives, for stewardship of our assets, and for ensuring that BPAS complies with all relevant legislation and regulation. We have a conflict of interest policy within our code of conduct, a declaration of interest form is completed annually by Trustees and new declarations are made and recorded at the start of every Board meeting.

BPAS uses a recruitment consultant to support the recruitment and selection of new Trustees and ensure recruitment of candidates who provide a breadth of skill and experience. Final Trustee recruitment decisions are made by a panel of Trustees, including the Chair. Key management remuneration is set by the People and Culture Committee based upon reviews of market rates along with recruitment and retention requirements.

The Board is supported in its duties by professional advisers. A list of the main professional advisers appears on page 44. Bishop Fleming Audit Ltd were appointed as auditors by the Board of Trustees in March 2025.

# REGULATION AND OVERSIGHT

BPAS is also regulated by the Care Quality Commission (CQC), which regularly visits registered treatment units in England and the Healthcare Inspectorate in Wales. BPAS operates under licenses for healthcare provision from NHS England and for abortion services from the Department of Health and Social Care.

BPAS is governed by its Memorandum and Articles of Association dated 26 March 1984 and last updated by special resolution on 20 December 2025. The Trustees have taken account of the Charity Commission's general guidance on public benefit when setting our strategic objectives and in planning our future activities.

# OUR LEADERSHIP

## OUR TRUSTEES

| AS AT SEPTEMBER 2026 | IN YEAR CHANGES |
|---|---|
| DR LUCY MOORE, CHAIR | |
| JULIAN ATKINS | |
| GRAHAM COLBERT | |
| DR EDGAR DORMAN | |
| DAWN JOHNSTON | |
| SIOBHAN KENNY | |
| PROF SHEELAGH MCGUINNESS | |
| DR CAROLINE TURNER | |
| NATASHA WALTON | |
| IAN HILL | |
| CATHY GEDDES | Commenced July 2025 |
| SAM SMETHERS, DEPUTY CHAIR | Resigned March 2026 |

# CHIEF EXECUTIVE OFFICER

HEIDI STEWART

# CHIEF OFFICERS

| AS AT SEPTEMBER 2026 | IN YEAR CHANGES |
|---|---|
| LAURA CLARE<br>CHIEF FINANCE OFFICER | |
| ADAM WARD<br>CHIEF TECHNOLOGY OFFICER | |
| NATALIE BLUNT<br>CHIEF OPERATING OFFICER | Commenced April 2025 |
| KATIE SAXON<br>CHIEF STRATEGIC COMMUNICATIONS OFFICER | Commenced April 2025 |
| INGRID GRANNE<br>CHIEF MEDICAL OFFICER | Commenced March 2026 |
| CATHERINE SIBBALD<br>INTERIM CHIEF PEOPLE OFFICER | November 2025 to October 2026 |
| MARY SEXTON<br>INTERIM CHIEF CLINICAL OFFICER | To April 2026 |
| NIGEL ACHESON<br>INTERIM CHIEF MEDICAL OFFICER | To February 2026 |
| JO DEANS<br>CHIEF PEOPLE OFFICER | To October 2025 |
| DIANNE BROWN<br>CHIEF NURSING MIDWIFERY OFFICER | Appointed March 2026 |

# OUR CARE

BPAS is committed to providing high quality care in line with external and internal quality standards, including the NICE Abortion Care Quality Standards (2021) which set expectations for performance monitoring, care provision, compliance and effectiveness and these are routinely reported to our commissioners.

Over the year, we have continued our commitment to delivering excellent care, while also innovating and improving clinical outcomes for our patients. We have made good progress against our quality priorities for 2025/26, and this work provides a solid foundation for our priorities for 2026/27.

Our approach focused on clear overarching themes: strengthening accountability and assurance, using data to drive improvement, and increasing patient engagement and involvement. These themes will continue to shape our work, with our priorities for 2026/27 building on this progress and aligning closely with wider transformation across the organisation to become a clinically led, digitally enabled organisation.

Our commitment to quality and safety has also been reflected through regulatory activity this year. We received ten positive CQC and Healthcare Inspectorate Wales inspections, where ratings were awarded, we achieved Good overall for all services. Several services were rated Outstanding for safety or care. These results reflect the professionalism, dedication and compassion of our teams.

Our aim is always to provide the highest standards of clinical care. Where things don't go as planned, we are committed to learning and improving, so that we can deliver better services and experiences for our patients. High-quality care also depends on strong partnership working between our colleagues, patients, commissioners and neighbouring NHS organisations. Partnership working remains central to our quality improvement journey. Our work with Antenatal Results and Choices (ARC) has enabled us to strengthen the support available to our patients.

Looking ahead, our priorities for 2026/27 will build on the progress already made, driving further improvements in care, access and patient experience. More detail can be found in our Quality Account on our website.



# DELIVERING FINANCIAL SUSTAINABILITY

## OVERVIEW

BPAS is currently delivering a small annual financial surplus in order to be able to re-invest in its people and infrastructure (estates and digital).

As part of the BPAS longer-term strategy, the Board approves a rolling 3 year financial plan.

BPAS is currently meeting its reserves policy to hold at least 3 months of expenditure in reserve.

## FINANCIAL RESULTS

Funding is received through fees charged for abortion, vasectomy, contraception and sexual health services provided to the NHS and Local Authorities and a limited number of individual paying patients. There are also small funding streams through donations and research grants.

In 25/26, 70% of BPAS' operating expenditure was allocated to staff costs, 23% on infrastructure and 7% on consumables.

The financial results of the company's activities are summarised below, with details on pages 47.

| | 25/26 | 24/25 | MOVEMENT |
|---|---|---|---|
| | £'000 | £'000 | |
| Income | 71,853 | 64,387 | 11.6% |
| Expenditure | 68,562 | 59,481 | 15.3% * |
| Surplus/(Deficit) | 3,291 | 4,906 | |
| Gains on revaluation | 331 | 83 | |
| Net movement in funds | 3,622 | 4,989 | |

*25/26 expenditure includes a £5.2m provision covering a number of years , without this expenditure included , year on year expenditure has only increased by 6.7%.



# POLICY ON RESERVES

The Boards objective is, over a period of time, to generate modest surpluses in order to facilitate investment in the infrastructure of the Charity, and to develop and maintain sufficient general reserves to mitigate cash flow risks and seasonality in the profile of income. The current reserve policy was first approved in March 2025 which is to hold at least 3 months' worth of expenditure in total funds and at least 2 months' worth of expenditure in working capital/ liquid assets.

The financial recovery actions taken in recent years has led to a much more sustainable financial position with BPAS now able to generate a small annual surplus and meet its reserves policy. The Trustees consider that the current level of reserves at the year end, coupled with the action taken, to be more than adequate to mitigate cash flows and seasonality of income in year.

Total funds at the end of 25/26 are £24.2m. £9.5m is held in a fixed asset reserve, fixed assets are included in the organisation reserves total but can only be liquidated in the medium term. £8.2m of the reserves is designated for the approved board capital expenditure plan and provisions. There is a very small, restricted reserve of £49k and the remaining £6.4m is held in the general reserve. At this point in time the organisation does not hold any restricted reserves.

As described above the reserves policy currently has two metrics, one around total funds held which includes the value of fixed assets and one around liquidity. One month average expenditure in 2025/26 equates to approximately £5.3m.

Performance against the two metrics at the end of 2025/26 is shown below and shows the organisation is currently meeting its reserves policy.

| TOTAL FUNDS | | | LIQUIDITY | | |
|---|---|---|---|---|---|
| **REQUIREMENT (3 MONTHS EXPENDITURE)** | **ACTUAL (TOTAL FUNDS)** | **TOTAL FUNDS EXCESS / (SHORTFALL)** | **REQUIREMENT (2 MONTHS EXPENDITURE)** | **ACTUAL (NET CURRENT ASSETS/ WORKING CAPITAL)** | **TOTAL FUNDS EXCESS/ (SHORTFALL)** |
| £15.9m | £24.2m | £8.3m | £10.6m | £21.7m | £11.1m |
| ✓ | | | ✓ | | |

The reserves policy states that designated reserves should be allocated for specific board approved projects. In accordance with Charity Commission guidance the BPAS Board operates a risk-based policy that enables the Charity to safely reduce reserves, when appropriate, in order to invest in solutions and projects recommended in the Significant Risk Register.

The Trustees review the reserves policy on a regular basis to ensure that reserves are maintained at a level that ensures financial sustainability.

# GOING CONCERN

Relevant Trustees regularly revisit the going concern assessment at Finance, Performance, Audit and Risk Committee and make a self-certification each year to NHS England as part of NHS provider licensing arrangements.

BPAS is meeting its approved reserves policy, fairer pricing with NHS commissioners has contributed significantly to a much more sustainable financial position and internally financial processes and policy have been strengthened.

The financial budget approved for 2026/27 also shows a small forecast in year surplus and positive cash balance.

The Trustees have also approved a further 24-month forecast of income & expenditure, capital and cashflow to 31 March 2029 with scenarios modelled around loss of income. The Trustees feel that within the most likely range of scenarios that continuing prudent financial control will ensure that BPAS continues to operate within its financial resources.

Notwithstanding that the Trustees recognise that there remains a degree of uncertainty surrounding short term contract arrangements with the NHS, and ongoing inflationary pressures, this does not pose a material uncertainty that would cast doubt on the Charity's ability to continue as a going concern. After considering the projections of cash flow and profitability to support cash balances the Trustees have a reasonable expectation that the charity will have adequate resources to continue for the foreseeable future, which is for a period of at least 12 months from the signing of these accounts. For this reason, it continues to adopt the going concern basis in preparing the financial statements.

# OUR VOICE

As an organisation, BPAS has always worked not only to provide high quality abortion care services, but also to protect, defend, and advance abortion rights. Our advocacy, campaigns, and communications teams work not only to deliver change in abortion law but also to ensure that abortion services both within and outside BPAS are high quality and accessible.

## BUILDING THE PRO-CHOICE VOICE

As the sector leader in pro-choice advocacy, BPAS has built over many years a coalition of organisations who support the right to choose – including medical Royal Colleges, clinical bodies, end Violence Against Women and Girls groups, trades unions, and organisations dedicated to abortion rights. By March 2025, this group was made up of more than 50 organisations who work with us in support of our key campaigns – including decriminalisation.

# DECRIMINALISATION

In 2025/26, BPAS led the successful campaign to remove women from the criminal law on abortion.

Under law dating to 1861, women in England and Wales had remained at risk of arrest, charge, and prosecution if they accessed an abortion outside the law. This law was repealed in Northern Ireland in 2019 and had never applied in the same way in Scotland.

In recent years there had been a significant increase in police interest in vulnerable women who had ended their own pregnancies – including one case in 2023 where a woman was jailed for more than 2 years for ending her own pregnancy.

Our campaign to deliver this much-needed change has lasted 10 years, and included a large march through central London in support of law change, tens of thousands of emails being sent to Parliamentarians, billboard adverts across the country, and working with journalists to tell the stories of women targeted under this outdated law.

In Parliament we worked with Tonia Antoniazzi MP and a cross-party group of Peers led by Baroness Thornton to introduce amendments to the Crime and Policing Bill. Together, these amendments prevent the criminalisation of women for ending their own pregnancies, and provide for a pardon of all women who have been criminalised under abortion law.

## HOUSE OF LORDS VOTE TO PARDON WOMEN.

180 support

58 oppose

## HOUSE OF COMMONS VOTE TO DECRIMINALISE ABORTION.

379 support

137 oppose

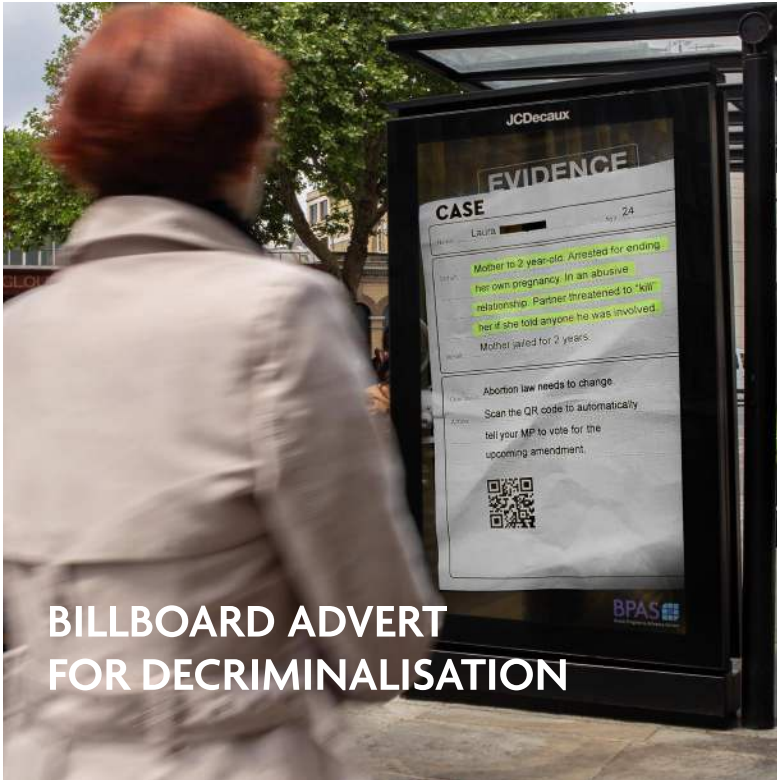



PRO-DECRIMINALISATION MARCH

# ABORTION IN SCOTLAND AND WALES

BPAS's long-standing campaigns to reform abortion law in Scotland and improve access to care at later gestations both progressed well during the year.

The Scottish Government's expert working group on abortion law included BPAS's Head of Advocacy as well as two former BPAS Trustees, and found that abortion law in Scotland was not fit for purpose and in need of urgent reform. Recommendations were produced and progression of these was mentioned in a number of Scottish Parliament manifestos in advance of the election in May 2026. We continue to work as part of the Let's Change the Act coalition to push for law reform within Scotland.




BILLBOARD ADVERT FOR DECRIMINALISATION




The Scottish Government also produced proposals for developing a comprehensive surgical abortion service in Scotland up to the 24 week time limit – something which BPAS has been campaigning pro-actively on for many years. These plans, once implemented, will stop women having to travel down to England for treatment.

In Wales, we provide the Secretariat to the Senedd's Cross-Party Group on Women's Health which has helped us advance work for a centrally commissioned 24 week service, as well as to manage issues in individual health boards with abortion training and service management. We continue to work closely with NHS clinicians across Wales to deliver the organisational and political support needed for service improvement.

# RESEARCH AND INNOVATION

In 2025, BPAS launched our five-year Integrated Research & Innovation Strategy, setting out ambitions to embed a research culture within the organisation and establish BPAS as a recognised leader in abortion and reproductive healthcare research by 2030. The strategic aims are:

- ENGAGE: build relationships and opportunities for participation
- INVOLVE: ensure research is shaped by staff, patients and partners
- EMBED: integrate research and innovation into routine BPAS practice
- IMPACT: translate research into internal and wider influence and change.

Alongside implementing strategy's first year of work, the Research and Innovation team delivered a substantial programme of research and evaluation work. Highlights from 2025-26 include:

- Launch of the first James Lind Alliance Priority Setting Partnership on abortion care research, where the top 10 unanswered questions in abortion care will be identified
- Receipt of a prestigious £3.85 million Wellcome Trust Discovery Award along with 5 other institutions on an interdisciplinary study of 'Contragestive Time', to rethink how we understand early pregnancy, fertility control and reproductive timing
- Evaluating the acceptability and feasibility of implementing the London Measure of Unplanned Pregnancy (LMUP) during abortion care
- Working with the NIHR Reproductive Health Policy Research Unit to explore the operationalisation of quality abortion care for patients with complex medical needs and comorbidities
- Understanding the accuracy of self-reported last menstrual period dates for under 16's
- Exploring the feasibility of introducing an AI chatbot to support patients having at-home medical abortions
- Evaluating the safety and acceptability of conscious sedation for abortions up to 17+6 weeks' gestation
- Nurturing the next generation of researchers by supporting two doctoral students, two master's students and one early career researcher





The work of the Research and Innovation team this past year has led to many positive impacts for BPAS and our patients, as well as abortion care delivery and research more broadly:

- 14 publications across 8 journals, alongside conference presentations and expanded strategic partnerships, strengthening BPAS's research profile and reach
- More than £400K in grants and other income secured for projects to be undertaken over the next three to five years
- Key contributions to the national Maternal Care Bundle on venous thromboembolism (VTE) prevention – with BPAS contributing data analysis skills, clinical expertise, and ensuring patient needs and experiences were represented
- Student-led VTE evaluation informed expanded access to thromboprophylaxis at BPAS, with further changes underway
- BPAS research on adolescent access to telemedicine from 2025 cited by Baroness Gerada in the House of Lords debate on decriminalisation of abortion (Crime and Policing Bill, March 2026)

This year's work has put us in a strong position for the second year of our Research & Innovation Strategy. In 2026/27, we will focus on embedding research and innovation more fully into organisational practice, strengthening strategic partnership arrangements, expanding patient and public involvement, building internal capability, and continuing to develop our research and evaluation portfolio.

This will include initiatives such as the Research Champions programme, finding new ways to increase opportunities for patients to participate in research, evaluating innovative models of care, strengthening patient and public involvement, and improving the visibility, application and influence of research and innovation across BPAS and beyond. Through these activities, we will continue to ensure that research and innovation contribute to organisational priorities, inform service development, and improve outcomes and experiences within BPAS and beyond.



# SUSTAINABILITY

# STREAMLINED ENERGY & CARBON REPORT

zenergi

# 1.0 STREAMLINED ENERGY AND CARBON REPORTING (SECR)

## 1.1 UK ENERGY USE AND ASSOCIATED GREENHOUSE GAS EMISSIONS

Current UK based annual energy usage and associated annual greenhouse gas ("GHG") emissions are reported pursuant to the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 ("the 2018 Regulations") that came into force 1st April 2019.

## 1.2 ORGANISATIONAL BOUNDARY

In accordance with the 2018 Regulations, the energy use and associated GHG emissions are for those assets owned or controlled within the UK only as defined by the operational control boundary. This includes fifty-three clinics across the UK, a central booking information centre and head office in Leamington, two warehouses located in Redditch, as well as Company-owned vehicles and personal vehicles utilised for business mileage (referred to as "grey fleet").

## 1.3 REPORTING PERIOD

The annual reporting period is 1st April to 31st March each year and the energy and carbon emissions are aligned to this period.

## 1.4 QUANTIFICATION AND REPORTING METHODOLOGY

The 2019 UK Government Environmental Reporting Guidelines and the GHG Protocol Corporate Accounting and Reporting Standard (revised edition) were followed. The 2025 UK Government GHG Conversion Factors for Company Reporting were used in emission calculations as these relate to the majority of the reporting period. The report has been reviewed independently by Zenergi Limited (trading as Briar Consulting Engineers Limited).

Electricity, gas and oil consumption were based on invoice records, while mileage claim expenses were used to calculate energy and emissions from fleet vehicles and grey fleet. Where gaps in data were identified, the pro rata estimation technique was applied. Electric vehicles (EVs) are included as part of the organisation's overall electricity consumption, as they are charged using the company's electricity supply. Average pence per kWh was used to calculate electricity consumption for the Stratford upon Avon site based on invoice costs. Gross calorific values were used except for mileage energy calculations as per Government GHG Conversion Factors.

Emissions are presented in line with the mandatory requirements of the 2018 Regulations, then further divided into the direct combustion of fuels and the operation of facilities (scope 1), indirect emissions from purchased electricity (scope 2) and further indirect emissions that occur as a consequence of company activities but occur from sources not owned or controlled by the organisation (scope 3). Emissions from Well-to-Tank (WTT) and Transmission and Distribution (T&D), although not mandatory, have been included to enhance accuracy.

## 1.5 BREAKDOWN OF EMISSIONS

Breakdown of energy consumption used to calculate emissions (kWh):

| ENERGY TYPE | 2024/25 | 2025/26 |
|---|---|---|
| Natural gas | 1,043,848 | 1,061,555 |
| Fuel from mobile combustion | 146,715 | 187,055 |
| Fuel from stationary combustion | 361,085 | 2,048,557 |
| Purchased electricity from the grid | 1,083,777 | 980,431 |
| Business travel – land (grey fleet) | 519,137 | 617,302 |
| TOTAL ENERGY | 3,154,562 | 4,894,900 |

Note 1: Figures may not sum due to rounding
Note 2:2024 figures revised due to updated kWh calculations

Breakdown of emissions associated with the reported energy use ($tCO_2e$):

| EMISSION SOURCE | 2024/25 | 2025/26 |
|---|---|---|
| **SCOPE 1** | | |
| Natural Gas | 191.0 | 194.2 |
| Fuel from mobile combustion | 37.6 | 48.0 |
| Fuel from stationary combustion | 90.7 | 299.2 |
| **SCOPE 2** | | |
| Purchased electricity (location-based) | 191.8 | 173.5 |
| **SCOPE 3** | | |
| Category 3: Fuel & energy-related activities (WTT and T&D) | 136.9 | 205.7 |
| Category 6: Business travel (grey fleet) | 159.4 | 189.6 |
| TOTAL GROSS EMISSIONS (LOCATION-BASED) | 807.5 | 1,110.3 |

Note 1: Figures may not sum due to rounding
Note 2: Fuel & energy-related activity emissions captured from Scope 1 & 2 sources (WTT and T&D)
Note 3: Scope 3 – Category 3: Grey fleet includes emissions captured from WTT
Note 4: 2024 figures have been revised due to methodology changes

# 1.7 BREAKDOWN OF EMISSIONS

The intensity ratio is total gross emissions in metric tonnes CO2e (location-based emissions) per total million-pound (£) turnover. The turnover relates to UK operations only to align with the energy and emission reporting boundary. These metrics are considered the most relevant to the Company's energy consuming activities and provides a good comparison of performance over time and across different organisations and sectors.

| INTENSITY RATIOS | 2024/25 | 2025/26 |
|---|---|---|
| **LOCATION-BASED:** | | |
| Tonnes of CO2e per million-pound (£) turnover | 12.5 | 17.7 |

# 1.8 ENERGY EFFICIENCY ACTION DURING CURRENT REPORTING PERIOD

In the reporting period, April to March 2026, the Company has taken the following energy efficiency actions:

- An LED lighting upgrade was completed at the Peterborough site, replacing less efficient lighting with energy-efficient LED fixtures to reduce electricity consumption and improve lighting performance.

The Company remains committed to reducing its carbon footprint and continues to look out for new energy saving and funding opportunities going forward.

# 1.9 GLOSSARY OF TERMS

### 1.9.1 GREY FLEET

Grey Fleet refers to employees using their own personal vehicles for business travel, rather than using company-owned, leased, or hired vehicles.

A grey fleet includes any privately owned, employee-owned, cash-allowance or personally leased vehicle used for work-related journeys. Examples include cars, vans, motorcycles, and even bicycles when used for business purposes. It also covers common business trips such as site visits, client meetings, care visits, and field-service travel.

### 1.9.2 WELL-TO-TANK (WTT)

WTT covers the entire chain from resource extraction ("well") to the point the fuel is placed in a storage tank ("tank"). This includes:

- Extracting crude oil, natural gas, or other primary energy sources
- Processing and refining those resources into usable fuels.
- Transporting and distributing the fuels to filling stations or storage tanks

It represents the indirect, upstream emissions created before the fuel is burned and is a key part of full lifecycle analysis.

### 1.9.3 TRANSMISSION AND DISTRIBUTION (T&D)

The actual energy lost in the grid getting electricity from the power station to the site. Only applies to electricity - fuel and gas do not have grid losses.

### 1.9.4 WELL-TO-TANK OF T&D (WTT-T&D)

The upstream emissions associated with generating the electricity that was then lost in T&D. The WTT of the T&D losses. Only applies to electricity.

### 1.9.5 LOCATION-BASED METHOD

This method reflects the average emissions intensity of the electricity grid in the region where electricity is consumed. It does not consider renewable energy contracts or certificates. Mandatory for SECR reporting following the Environmental Reporting Guidelines 2019.

# CONTACT DETAILS

## REGISTERED OFFICE

Orion House
2 Athena Drive
Tachbrook Park
Leamington Spa
CV34 6RQ

## AUDITORS

Bishop Fleming Audit Ltd
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
PL4 0BN

## BANKERS

HSBC Bank UK PLC
Level 8
1 Centenary Square
Birmingham
B1 1HQ

## PRINCIPAL SOLICITORS

Reynolds Porter Chamberlain
Tower Bridge House
St Katherine's Way
London
E1W 1AA

# TRUSTEE
## RESPONSIBILITIES

# TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual report and the financial statements in accordance with applicable law and regulations.

Company Law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the applicable Charities SORP.
- Make judgements and accounting 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.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board on 25 September 2026 and signed on its behalf by

Lucy Moore - Chair of Trustees





# AUDITORS REPORT AND ACCOUNTS

# INDEPENDENT AUDITOR'S REPORT

## TO THE MEMBERS OF BRITISH PREGNANCY ADVISORY SERVICE

## OPINION

We have audited the financial statements of British Pregnancy Advisory Service (the 'charitable company') for the year ended 31 March 2026 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## OTHER INFORMATION

The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report, which incorporates the Strategic Report and the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.

## MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so

## AUDITOR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed under the Companies Act 2006 and report in accordance with this Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We have considered the nature of the industry and sector, control environment and business performance;
- We have considered the results of our enquiries of management and those charged with governance about their own identification and assessment of the risk of irregularities;
- We have considered the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

We also obtained an understanding of the legal and regulatory frameworks that the charitable company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements.

The key laws and regulations we considered in this context included the Charities SORP (FRS 102) – Accounting and Reporting by Charities and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). In addition, we have considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty. These include data protection regulations, health and safety regulations and employment legislation.

As a result of these procedures, we have considered the opportunities and incentives that may exist within the organisation for fraud and identified the highest area of risk to be in relation to income recognition, with a particular risk in relation to year-end cut off. In common with all orders under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

Our procedures in respect of the above included:

- Documenting and validating the control environment for income and carrying out walk through testing;
- Undertaking substantive sample based testing to ensure revenue has been recognised appropriately and accurately, and in the correct period;
- Performing analytical procedures to identify any unusual unexpected relationships that may indicate risks of material misstatement; and
- In addressing the risk of fraud through management over aid of controls, testing the appropriateness of general entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias in evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: https://www.frc.org.uk/library/standards-codes-policy/audit-assurance- and-ethics/auditors-responsibilities-for-the- audit/#description-of-the-auditors-responsibilities- for-the-audit-of-the-financial-statements-aef17638. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Bishop Fleming Audit Limited

Craig Sullivan (Senior Statutory Auditor)

for and on behalf of

Bishop Fleming Audit Ltd

Plymouth

# STATEMENT OF FINANCIAL ACTIVITIES

## INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT

## FOR THE YEAR ENDED 31 MARCH 2026

| | Unrestricted 2026 £'000 | Restricted 2026 £'000 | Total 2026 £'000 | Total 2025 £'000 |
|---|---|---|---|---|
| **INCOME:** | | | | |
| Incoming from: | | | | |
| Donations and Legacies | 131 | 4 | 135 | 132 |
| Grants | - | 88 | 88 | 15 |
| Incoming from charitable activities: | | | | |
| Fees for services | 71 228 | 1 | 71 230 | 63 967 |
| Other Income: | | | | |
| Bank Interest | 398 | - | 398 | 270 |
| Profit on sale of Fixed Assets | 3 | - | 3 | 2 |
| **Total Income** | **71 760** | **93** | **71 853** | **64 387** |
| **EXPENDITURE ON:** | | | | |
| Charitable activities | | | | |
| Advice, Treatment and Care | 67 666 | - | 67 666 | 58 228 |
| Education Advocacy and Research | 839 | 52 | 892 | 1 244 |
| Donations paid | 5 | - | 5 | 10 |
| **Total Resources Expended** | **68 510** | **52** | **68 562** | **59 481** |
| **Net income/(expenditure)** | 3 250 | 41 | 3 291 | 4 906 |
| Gains on revaluation of fixed assets | | | | |
| Unrealised | 331 | - | 331 | 83 |
| **Net movement in funds** | **3 581** | **41** | **3 622** | **4 989** |
| Fund Balances brought forward at 1 April | 20 594 | - | 20 594 | 15 605 |
| **Fund balances carried forward 31 March** | **24 175** | **41** | **24 216** | **20 594** |

The notes on pages 55 to 62 form part of these financial statements.

All gains and losses recognised in the year are included in the Statement of Financial Activities.

# BALANCE SHEET
# (COMPANY NO. 01803160)
# AS AT 31 MARCH 2026

| | Notes | £'000 | 2026 £'000 | £'000 | 2025 £'000 |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible Assets | 5 | | 9,574 | | 9,321 |
| **CURRENT ASSETS** | | | | | |
| Stock | 6 | 987 | | 1,030 | |
| Debtors | 7 | 6,799 | | 6,938 | |
| Cash at bank & in hand | | 18,747 | | 10,172 | |
| | | 26,533 | | 18,140 | |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 8 | (4,872) | | (4,942) | |
| **NET CURRENT ASSETS** | | | 21,661 | | 13,198 |
| **TOTAL ASSESTS LESS CURRENT LIABILITIES** | | | 31,235 | | 22,519 |
| **CREDITORS** | | | | | |
| Amounts falling due aftermore than one | 8 | | (67) | | (178) |
| Provisions for liabilities | 9 | | (6,952) | | (1,747) |
| **NET ASSETS** | | | **24,216** | | **20,594** |
| **FUNDS OF THE CHARITY** | | | | | |
| Fixed assets | 12 | | 9,574 | | 9,321 |
| Designated | 13 | | 8,209 | | 3,877 |
| General/Unrestricted | 14 | | 6,393 | | 7,396 |
| Restricted | 15 | | 41 | | - |
| **TOTAL FUNDS** | | | **24,216** | | **20,594** |

The notes on pages 55 to 62 form part of these financial statements.

Approved by the Board on 25 September 2026 and signed on its behalf:



# CASH FLOW STATEMENT
# FOR THE YEAR ENDED 31 MARCH 2026

| | 2026<br>£'000 | 2025<br>£'000 |
|---|---|---|
| Net cash generated from operating activities | 10,048 | 6,276 |
| **Cash flows from investing activities:** | | |
| Purchase of property, plant and equipment | (1,341) | (1,927) |
| Proceeds from sale of property, plant and equipment | 13 | 6 |
| **Net cash (used in) investing activities** | **(1,328)** | **(1,921)** |
| **Cash flow from financing activities** | | |
| Repayment of finance leases | (144) | (147) |
| **Net cash (used in) financing activities** | **(144)** | **(147)** |
| **Change in cash and cash equivalents in the year** | **8,576** | **4,208** |
| Cash and cash equivalents at the start of the year | 10,172 | 5,964 |
| Cash and cash equivalents at the year end | 18,747 | 10,172 |
| **Change in cash and cash equivalents in the year** | **8,575** | **4,208** |

The notes on pages 55 to 62 form part of these financial statements.

# ACCOUNTING POLICIES

## A) BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with the Companies Act 2006, applicable accounting standards on the going concern basis, and under the historic cost convention, as modified for the market value of investments and freehold land and buildings. The accruals concept of accounting is used throughout. The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern. The financial statements also comply with best practice as recommended by the Charities SORP (FRS102), issued by the Charity Commission.

The Financial statements have been prepared on a going concern basis.

British Pregnancy Advisory Service, a public benefit entity, is registered in the UK and incorporated in England and Wales as a company limited by guarantee not having a share capital.

## B) INCOME & EXPENDITURE ACCOUNT

BPAS has not published a separate Income and Expenditure Account as the Statement of Financial Activities complies with FRS 102 and is equivalent.

All income is derived in the United Kingdom and the financial statements are presented in pounds sterling, which is the entity's functional and presentation currency.

## C) INCOMING RESOURCES & RESOURCES EXPENDED

Incoming resources are analysed according to the activity that produces the resources. They are recognised on a receivable basis. Income generated in furtherance of the charity's objectives is based on fees for the provision of reproductive health services. Income from activities for the generation of funds comprises investment income and donations which are also recognised on a receivable basis.

Resources expended are analysed according to the activity to which it relates on an accruals basis.

Governance costs include audit costs, governance meeting expenses and legal advice to the Trustees.

Grants are accounted for on an accruals basis.

VAT is partially recovered based on the nature of the services provided by the organisation.

## D) LAND AND BUILDINGS

FRS 102 requires fixed assets that are carried at re-valued amounts to be shown at their current value at the balance sheet date. To achieve this land and buildings are subject to valuations carried out on a rolling basis, by an independent valuer over a five-year period, unless a more frequent valuation is required to reflect material changes in the property market.

BPAS continues to apply a policy of regularly testing the assets for impairment.

## E) FIXED ASSETS AND DEPRECIATION

BPAS has a policy of capitalising individual equipment purchases over £5,000 unless the equipment is part of the infrastructure of the building.

BPAS has a policy of capitalising improvements to short-term leasehold premises where these improvements make the property fit for use.

Depreciation of Fixed Assets is on a straight-line basis calculated on annual rates to write off each asset over the term of its estimated useful life. The depreciation charge is adjusted to actual in the year of disposal.

The estimated lives in use are as follows:

| | |
|---|---|
| Motor vehicles | 5 years |
| Medical equipment | 5 to 10 years |
| Fittings & Office equipment | 5 years |
| IT Infrastructure | 5 years |
| IT Hardware | 5 years |
| Freehold Buildings | 50 years |
| Freehold Land is not depreciated | |

Short leasehold premises improvements are depreciated over the term of the lease.

## F) STOCKS

Stocks have been valued at replacement cost after making due allowance for obsolete items. Stock consists of medical consumables and accordingly no overheads are included in the stock valuation.

## G) DEBTORS

Where clients undertake to repay fees over an extended period and find themselves unable to continue repayments, the balance is written off. A provision is made for clients who may be unable to repay loans outstanding at the end of the financial period.

## H) REPAIRS AND RENEWALS

These are charged to the Statement of Financial Activities in the year in which expenditure is incurred.

## I) FOREIGN EXCHANGE

BPAS accepts payment in both sterling and euros. Translation of euro transactions is undertaken monthly with foreign exchange gains and losses being recognised when realised.

Foreign currency monetary assets and liabilities are translated at the rates ruling at the balance sheet dates. Any differences are taken to the Statement of Financial Activities

## J) PENSIONS COSTS

The Charity operates a defined contribution scheme to which all employees are auto-enrolled and costs are accounted for in the year in which they occur.

## K) FUND ACCOUNTS

The charity has created designated funds in order to ring fence the historic value of Fixed Assets, designated funds for investment in new assets, and restricted funds in relation to grants received for specific purposes.

## L) LEASED ASSETS

Where assets are financed by leasing agreements that give rights approximating to ownership (finance leases), the assets are treated as if they had been purchased outright. The amount capitalised is the present value of the minimum lease payments payable during the lease term. The corresponding lease commitments are shown as amounts payable to the lessor. Depreciation on the relevant assets is charged to the income and expenditure account.

Lease payments are analysed between capital and interest components. The interest element of the payment is charged to the income and expenditure account over the period of the lease and is calculated so that it represents a constant proportion of the balance of capital repayments outstanding. The capital part reduces the amount payable to the lessor.

All other leases are treated as operating leases. Their annual rentals are charged to the income and expenditure account on a straight-line basis over the term of the lease.

## M) JUDGMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION

In preparing these financial statements, the Trustees have made the following Judgements:

- Determine whether leases entered into by the charity either as a lessor or a lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease-by-lease basis, and to whether any dilapidations are required as a result of these leases. Any dilapidations that are considered necessary by the Trustees at this time, are included in these accounts.
- Determine whether there are indicators of impairment of the company's tangible assets. Factors taken into consideration in reaching such a decision include the economic value in use, whether there are expected future cash flows to be created by the entity, and whether there is any evidence of obsolescence or damage.
- As described in Note 1 D) above the Charity obtained independent third-party property valuations from Avison Young (UK) Limited. On the basis of the information provided the Trustees consider that there is sufficient information available to measure the value of freehold land and buildings at the balance sheet date.

## N) FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at settlement value.

## O) PROVISIONS

The Charity provides for the uninsured amount of any medical malpractice or data protection claims as soon as it becomes aware of such a claim, the amount provided is based upon an assessment of how likely the claim is to be successful. Property dilapidations are also provided for units we are planning to vacate.

# NOTES TO THE FINANCIAL STATEMENTS

NOTES TO THE CASH FLOW STATEMENT

For the year ended 31 March 2026

| | 2026 £'000 | 2025 £'000 |
|---|---|---|
| **Reconciliation of net income to net cash flow from operating activities** | | |
| Net income (expenditure) for the year | 3,291 | 4,906 |
| Adjustments for: | | |
| Depreciation | 1,410 | 1,238 |
| (Increase)/Decrease in stocks | 43 | (59) |
| (Increase)/Decrease in debtors | 139 | (1,357) |
| Increase/(Decrease) in creditors | (37) | 875 |
| Increase in provisions | 5,205 | 675 |
| (Profit) on sale of Fixed Assets | (3) | (2) |
| **Net cash provided by operating activities** | **10,048** | **6,276** |

| **Analysis of Net Debt** | 1st April 2025 £'000 | Cash flows £'000 | 31st March 2026 £'000 |
|---|---|---|---|
| Cash at bank and in hand | 11,920 | 6,827 | 18,747 |
| **Total** | **11,920** | **6,827** | **18,747** |

| | 1st April 2024 £'000 | Cash flows £'000 | 31st March 2025 £'000 |
|---|---|---|---|
| Cash at bank and in hand | 5,964 | 5,956 | 11,920 |
| **Total** | **5,964** | **5,956** | **11,920** |

# 2. CHARITABLE EXPENDITURE

BPAS is a charity that provides abortion advice, treatment and care services to clients and its resources expended are directly related to the provision of these services except costs incurred for education & research, administrative costs necessarily incurred in running the charity. Support costs have been allocated to activities on the basis of staff time incurred to support of the activity, costed on a full cost basis. Service Provision costs for 2026 includes as one off provision of £5.3m for unpaid employee costs. Head Office & support costs has increased due to additional staff being recruited for newly created support functions.

| | 2026 £'000 Service Provision | 2026 £'000 Head office & Support | 2026 £'000 Total | 2025 £'000 Service Provision | 2025 £'000 Head office & Support | 2025 £'000 Total |
|---|---|---|---|---|---|---|
| Advice, treatment and care costs include: Salaries, Fees & | | | | | | |
| Related Staff Costs | 39,451 | 8,480 | 47,931 | 32,894 | 6,718 | 39,612 |
| Consumables | 4,329 | 172 | 4,501 | 4,961 | (5) | 4,956 |
| Infrastructure Costs | 7,051 | 8,100 | 15,151 | 6,985 | 6,528 | 13,513 |
| | **50,830** | **16,752** | **67,583** | **44,840** | **13,242** | **58,081** |

| | 2026 £'000 Service Provision | 2026 £'000 Head office & Support | 2026 £'000 Total | 2025 £'000 Service Provision | 2025 £'000 Head office & Support | 2025 £'000 Total |
|---|---|---|---|---|---|---|
| Education and Research costs include costs associated with staff training: | | | | | | |
| Salaries, Fees & Related Staff Costs | - | 558 | 558 | - | 736 | 736 |
| Consumables | - | - | - | - | - | - |
| Infrastructure Costs | 8 | 409 | 417 | 2 | 663 | 665 |
| | **8** | **967** | **975** | **2** | **1,399** | **1,401** |

| **Governance costs** Included in the above | 2026 £'000 | 2025 £'000 |
|---|---|---|
| Audit | 108 | 73 |
| Meeting expenses | 19 | 20 |
| Legal | 1,665 | 299 |
| | **1,792** | **392** |

Amounts paid under operating leases were £2,376,000 (2025 - £2,131,000).

# 3. STAFF COSTS

| | 2026 £'000 | 2025 £'000 |
|---|---|---|
| Wages & Salaries | 35,760 | 32,575 |
| Social security costs | 4,617 | 3,281 |
| Other Pension Costs | 2,353 | 2,051 |
| | **42,731** | **37,907** |

Included in the above are redundancy payments of £11,000 (2025 - £18,000).

| | | |
|---|---|---|
| Average monthly number of full and part time employees during the year: | | |
| Advice Treatment & Care | 1,025 | 972 |
| Education & Research | 11 | 11 |
| | **1,037** | **983** |
| Due to the large number of part-time employees of the Charity this equates to contracted whole time equivalents: | **767** | **717** |

The number of employees earning over £60,000 p.a. excluding pension contributions was:

| | 2026 | 2025 |
|---|---|---|
| £60,001 - £70,000 | 36 | 25 |
| £70,001 - £80,000 | 44 | 45 |
| £80,001 - £90,000 | 3 | 2 |
| £90,001 - £100,000 | 2 | 2 |
| £100,001 - £110,000 | 3 | 3 |
| £110,001 - £120,000 | - | 3 |
| £120,001 - £130,000 | 6 | 6 |
| £130,001 - £140,000 | 2 | 3 |
| £140,001 - £150,000 | 2 | 1 |
| £150,001 - £160,000 | 3 | - |
| £160,001 - £170,000 | - | - |
| £170,001 - £180,000 | - | 1 |
| £180,001 - £190,000 | 1 | - |

Pension contributions for the above staff amounted to £647,000 (2025 - £550,000).

During the year eight trustees have been paid remuneration or has received other benefits from an employment with the charity. Dr E.Dorman is a trustee and also a doctor with practising privileges operating for BPAS on a daily rate, usually one day per week, he received £50,800 for his work as a surgeon and nothing for his work as a trustee (2025 - £67,000 and nil). During the year the Charity made no pension payments on behalf of the Trustees.

Aggregate remuneration of key management personnel was £1,009,000 (2025 - £1,228,000) with pension contributions of £158,000 (2025 - £155,000).

Eight of the trustees have claimed expenses or had their expenses met by the charity. Re-imbursement of expenses, which are subsistence costs, incurred by all the Trustees in attending meetings totalled £18,300 (2025 - £19,600).

# 4. PENSIONS

The Charity operates a defined contribution scheme. The assets are held separately from those of the charity in independently administered funds. Contributions payable by the Charity to the fund amounted to £2,353,000 (2025 - £2,051,000). Employee Group Personal Pension Contributions between 5% and 7% attract an employer contribution between 4.5% and 5.5% with BPAS covering the administration expenses and the cost of death in service benefits. This scheme is stakeholder compliant and is open to all members of staff. Contributions amounting to £287,000 (2025 - £255,000) were payable to the fund and are included in creditors.

# 5. TANGIBLE FIXED ASSETS

| | Freehold Land & Buildings £'000 | Short Leasehold Land & Buildings £'000 | Motor Vehicles £'000 | Equipment £'000 | Assets under Construction £'000 | Total £'000 |
|---|---|---|---|---|---|---|
| **Cost or Valuation** | | | | | | |
| At 1 April 2025 | 4,960 | 2,182 | 339 | 9,386 | 662 | 17,529 |
| Additions | - | 402 | 40 | 219 | 682 | 1,343 |
| Disposals | - | (391) | (52) | (283) | (2) | (728) |
| Asset under construction reclass | - | 492 | - | 325 | (817) | - |
| Revaluations | 245 | - | - | - | - | 245 |
| **As at 31 March 2026** | **5,205** | **2,685** | **327** | **9,647** | **525** | **18,389** |
| **Depreciation** | | | | | | |
| At 1 April 2025 | - | 1,589 | 282 | 6,337 | - | 8,208 |
| Charge for the year | 86 | 302 | 31 | 991 | - | 1,410 |
| On disposals | - | (392) | (52) | (273) | - | (717) |
| Revaluations | (86) | - | - | - | - | (86) |
| **As at 31 March 2026** | **-** | **1,499** | **261** | **7,055** | **-** | **8,815** |
| **Written down values** | | | | | | |
| At 31 March 2025 | 4,960 | 593 | 57 | 3,049 | 662 | 9,321 |
| **As at 31 March 2026** | **5,205** | **1,186** | **66** | **2,592** | **525** | **9,574** |

a) Land and Buildings included at valuation would have been included on an historical value basis at £935,000 (2025 - £947,000).

b) All of the freehold land and buildings were re-valued in the year on 31st March 2026. All of the properties increased in value based on a valuation prepared in accordance with the RICS Valuation Global Standards and the Red Book UK National Supplement. These valuations were undertaken by a professional firm of estate agents, Avison Young (UK) Limited.

# 6. STOCKS

| | 2026 £'000 | 2025 £'000 |
|---|---|---|
| Medical Consumables | **987** | **1,030** |

# 7. DEBTORS

| | 2026 £'000 | 2025 £'000 |
|---|---|---|
| Trade Debtors | 3,881 | 3,354 |
| Prepayments & Accrued Income | 2,918 | 3,584 |
| | **6,799** | **6,938** |

# 8. CREDITORS

| | 2026 £'000 | 2025 £'000 |
|---|---|---|
| **Amounts falling due within one year:** | | |
| Trade Creditors | 1,854 | 2,038 |
| Taxation & Social Security | 1,240 | 1,066 |
| Accruals and deferred income | 1,667 | 1,694 |
| Obligation under finance leases | 111 | 144 |
| | **4,872** | **4,942** |
| **Amounts falling due after more than one year** | | |
| Obligation under finance leases | **67** | **178** |

# 9. PROVISIONS

| | 2026<br>£'000 | 2025<br>£'000 |
|---|---|---|
| As at 1 April | 1,747 | 1,072 |
| Transferred from Accruals | 18 | - |
| Paid during year | (676) | (394) |
| New provision made | 5,862 | 1,070 |
| **Closing Balance 31 March** | **6,952** | **1,747** |

The provisions relate to the uninsured part of claims and potential claims under our indemnity insurance, data protection insurance, and provisions for dilapidations for all leased properties. An additional provision for £5.3m has been added in 25/26 to cover potential historical tax liability under IR35 regulations.

# 10. BANK ACCOUNT

The overdraft facility agreed by the Charity with its bankers was not renewed at the end of 2024/25. The fixed and floating charges over all of the assets and undertaking of the Charity, as well as first legal charge over one of the freehold properties was removed on 12th March 2026.

# 11. TAXATION

The charitable company meets the definition of a charity in schedule 6 Finance Act 2010 and accordingly is entitled to exemptions set out in Part II Corporation Tax Act 2010 and section 256 Taxation of Chargeable gains Act 1992 to the extent that its income and gains are applied for charitable purposes.

# 12. FIXED ASSET RESERVE

During the year the revaluation reserve has increased from £4,013,000 to £4,270,000.
During the year all of the freehold properties were re-valued.

| | 2026<br>£'000 | 2025<br>£'000 |
|---|---|---|
| Fixed assets property | | |
| Balance at 1 April | 4,960 | 4,960 |
| **Movement in Funds** | | |
| Depreciation of Buildings | (74) | (71) |
| Disposal of revalued property | | - |
| Revaluation of Properties | 331 | 83 |
| Change in WDV of properties | (12) | (12) |
| Balance at 31 March | **5,205** | **4,960** |

| | 2026<br>£'000 | 2025<br>£'000 |
|---|---|---|
| Fixed assets other | | |
| Balance at 1 April | 4,361 | 3,593 |
| **Movement in Funds** | | |
| Additions | 1,341 | 1,927 |
| Disposals | (11) | (4) |
| Depreciation | (1,324) | (1,154) |
| Balance at 31 March | **4,369** | **4,361** |

# 13. DESIGNATED RESERVE

| | 2026<br>£'000 | 2025<br>£'000 |
|---|---|---|
| Balance at 1 April | 3,877 | 9,721 |
| Transfer (to)/from General Reserve | 4,332 | (5,844) |
| Balance at 31 March | **8,209** | **3,877** |

| Analysis of Designated Reserve | £'000 |
|---|---|
| Unit moves | 1,404 |
| Unit and equipment upgrades | 538 |
| IT projects | 940 |
| IR35 Provision | 5,327 |
| | **8,209** |

Designated reserves is split between three major categories. Unit moves is for a planned replacement of an existing unit to an alternative location, unit and equipment upgrades are for planned investment in new equipment or maintenance on owned or leased buildings, and IT projects which could be software or hardware replacements or improvements. In 25/26 we have also added the IR35 provision into designated reserves to ensure funds are available once values are known.

In accordance with Charity Committee guidance the BPAS board operates a risk based policy that enables the Charity to safely reduce designated reserves in order to invest in solutions and projects recommended in the Strategic Risk Register. In March 2025 the Board approved a new reserves policy which changed the classification of reserves. The designated reserve now shows reserves that are held for specific Board approved projects, with the balance of reserves split between fixed asset reserve and general reserve.

# 14. GENERAL RESERVES

| | 2026<br>£'000 | 2025<br>£'000 |
|---|---|---|
| Balance at 1 April | 7,396 | (2,669) |
| Realised surplus / (deficit) for the year | 3,622 | 4,989 |
| Transfer (to)/from fixed asset reserve (Note 12) | (252) | (768) |
| Transfer (to) / from designated reserve (Note 13) | (4,332) | 5,844 |
| Transfer (to) / from restricted reserve (Note 15) | (41) | - |
| Balance at 31 March | **6,393** | **7,396** |

£4.3m was transferred from general reserves to designated reserves during the year to better reflect money allocated to specific projects as detailed in note 13

# 15. RESTRICTED RESERVE

| | 2026<br>£'000 | 2025<br>£'000 |
|---|---|---|
| Balance at 1 April | - | - |
| Grants Received | 93 | 15 |
| Resources expended | (52) | (15) |
| Balance at 31 March | **41** | **-** |

# 16. INDEMNITY INSURANCE

BPAS carries indemnity insurance cover for all employees providing protection for BPAS against mainly medical negligence claims up to a limit of £10 million at a cost of £464,000 p.a. (2025 - £477,000). A separate policy provides Directors and Officers indemnity cover of £3 million at a cost of £10,000 p.a. (2025 - £8,000).

# 17. COMMITMENTS UNDER OPERATING LEASES

The company had commitments under non-cancellable operating leases as set out below:

| | Land & Buildings 2026 £'000 | Others 2026 £'000 | Land & Buildings 2025 £'000 | Others 2025 £'000 |
|---|---|---|---|---|
| Operating leases which expire: | | | | |
| Within one year | 1,954 | 355 | 2,200 | 139 |
| In two to five years | 2,840 | 542 | 3,148 | 160 |
| After five years | 394 | - | 447 | - |
| | **5,188** | **897** | **5,795** | **299** |
| | **£'000** | **£'000** | **£'000** | **£'000** |
| Lease payments recognised as an expense in the current financial year | 2,166 | 209 | 1,984 | 147 |

# 18. MEMBERS' LIABILITY

BPAS does not have share capital and each director/member guarantees a sum not exceeding £10 during his or her membership for one year thereafter.

# 19. AUDITOR'S REMUNERATION

Auditor's remuneration for the year was £70,000 including VAT (2025 - £72,000) for audit services and £nil (2025 - £nil) for non-audit services.

# 20. RELATED PARTY TRANSACTIONS

During the year there were related party transactions with Dr E.Dorman. Details of the type of transaction and amounts are included in note 3. There were related party transactions for the prior year, which are also detailed in note 3.

# 21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| 2026 | Unrestricted Funds £'000 | Restricted Funds £'000 | Total £'000 |
|---|---|---|---|
| Financial assets | | | |
| Tangible Fixed Assets | 9,574 | - | 9,574 |
| Net Current Assets | 21,612 | 49 | 21,661 |
| Long Term Liabilities | (67) | - | (67) |
| Provisions | (6,952) | - | (6,952) |
| | **24,167** | **49** | **24,216** |

| 2025 | Unrestricted Funds £'000 | Restricted Funds £'000 | Total £'000 |
|---|---|---|---|
| Financial assets | | | |
| Tangible Fixed Assets | 9,321 | - | 9,321 |
| Net Current Assets | 13,198 | - | 13,198 |
| Long Term Liabilities | (178) | - | (178) |
| Provisions | (1,747) | | (1,747) |
| | 20,594 | - | 20,594 |

# 22. POST BALANCE SHEET EVENTS

There were no post balance sheet events.

BPAS
British Pregnancy Advisory Service