

PREGNANCY SICKNESS SUPPORT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2021

OLD M[•]LL

PREGNANCY SICKNESS SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

K Chappelle
Dr R Gadsby
M O'Hara
C Dean
S Zafar
C J Pratt
C Howden (Appointed 7 March 2022)

Charity number 1094788

Principal address

19G Normandy Way
Bodmin
Cornwall
PL31 1RB

Independent examiner

Old Mill Accountancy Limited
Unit 2
Greenways Business Park
Bellinger Close
CHIPPENHAM
Wiltshire
SN15 1BN

PREGNANCY SICKNESS SUPPORT

CONTENTS

	Page
Chairperson's statement	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16

PREGNANCY SICKNESS SUPPORT

CHAIRPERSON'S REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2021

Heading into our second year of a Global pandemic and another national lockdown was a daunting prospect at the start of 2021. However, despite the pandemic and internal management changes late in 2020, we have seen another strong year with steady growth and impressive achievements. Our community has been largely online for over a decade and therefore some of the challenges other organisations faced around adaptations to online meetings, communications and so on, were less pronounced for us as our infrastructure was already there. Where we have seen the biggest challenge is in keeping up with demand for our support and information. Not only as more people turn to online information sources prior to contacting their healthcare provider but as appointments for GPs continue to be difficult to get and going to a hospital is an absolute last resort.

From April to December our income was approximately £170,000 which has enabled substantial growth and development. Our staff team has expanded this year with employment of an additional part time staff member to focus on providing support on the helpline, webchat, emails and WhatsApp contact routes and part time staff to oversee the volunteer network, a project manager and fundraising coordinator. At the end of December we have seven members of staff, six of whom are office based here in Cornwall and one works remotely from home. Our Chief Operations Officer (COO) has predominantly taken over the running of the Charity from its previously Trustee Lead management and internal stability and infrastructure has been strengthened throughout all levels of the organisation from governance within the Trustee team down to volunteer activity and basic support. We have reviewed our internal financial controls, overhauled our policies and procedures and altered our financial year to run January to December so that it is in line with our employment and funding years.

Looking ahead to the coming year we have a number of exciting projects in the pipeline from research activity in collaboration with various universities, to developing an inhouse counselling service, establishing a “good employer” scheme to promote pregnant people’s rights in the workplace, rebuilding our website and looking for a bigger office space for our continued expansion.

Hopefully we will have soon seen the end of the various restrictions the pandemic has imposed. However, I do not envisage that we will ever see a decline in the increased numbers contacting us and, although we have coped impressively with demand, it is vital that we now grow our team and infrastructure to keep up with the sustained growth of the Charity. As we head into 2022 I am confident that we are able to do this, our small team are dedicated and focused and capable of coping with expansion. As every year has seemed to me, it will be yet another exciting and rewarding year ahead.

.....
Caitlin Dean, RGN, MSc
Chairperson Trustee for Pregnancy Sickness Support
Dated:

PREGNANCY SICKNESS SUPPORT

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2021

The trustees present their report and financial statements for the period ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are:

1. for the advancement of education with regards to sickness in pregnancy, and
2. to relieve sickness by giving advisory or other services to those who need support due to sickness in pregnancy.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Explanation of the achievements and performance of the charity in the year is detailed in the Chairperson's report.

Financial review

Income for the period amounted to £169,367 (year to March 2021:£134,139), of which £110,795 was restricted income received in relation to National Lottery and Beehive Foundation Grants. Charitable expenditure amounted to £113,072 (year to March 2021:£118,085), of which £109,264 was restricted expenditure relating to the utilisation of the National Lottery Grant and some of the Beehive Foundation Grant received. The majority of the charity's expenditure continued to be staffing costs, which were £82,684 (year to March 2021:£81,031).

The net movement in funds for the period amounted to a surplus of £56,295 (year to March 2021: £16,054).

The charity's balance sheet as detailed on page 7 shows a satisfactory position with funds amounting to £133,353 (March 2021:£77,058).

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

At 31 December 2021, the level of free reserves was £127,131 (March 2021:£75,596), equivalent to 13 months (March 2021: 8 months) of recurring expenditure.

As trustees of the PPS charity, we confirm that the financial reserves at the end of the financial year to December 2021 are higher than the charities reserves policy. Throughout this financial year as the UK has been recovering from Covid many charities have suffered from greater variation and overall reductions in donor income. PSS relies significantly on its donor income, and the trustees felt it was important to maintain very healthy reserves, over and above those stated in our reserves policy, in case we suffer from reductions in donor income as the UK emerges from the Covid pandemic and endures a significant economic downturn.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

PREGNANCY SICKNESS SUPPORT

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

Plans for the future

In the coming year we plan to increase the number of services that we are able to offer and seek to secure funding for a specialist HG telephone counselling service, offering high quality individual support at a free or subsidised rate to communities that may not otherwise be able to access such service.

With website funding now secured we anticipate the launch of a new look, easier to navigate website. The site will offer information, support and resources to those affected by nausea and vomiting in pregnancy and hyperemesis gravidarum, as well as a high quality healthcare professional section with up to date research findings and care plans. Alongside this development, the ability to host large scale online training events creates another potential income stream helping to fund our core services. The fundraising website TeamPSS will be integrated into the main website offering a more streamlined and accessible user journey. With regular blog posts, news updates and content cohesiveness we foresee a huge benefit from the production of this site.

With the potential expansion of the team and services offered we are looking to secure additional office space to accommodate this growth. The initial lottery funding bid application has been discussed and a clear financial forecast for our proposal, which if successful it would be continuation funding at a higher level from our current 3 year grant and allow for further future developments of the charity.

Our social media growth continues bringing new opportunities for collaboration. We are looking to enrich this development further in the future and seek funding for a professional digital marketing assistant to oversee the social media platforms, plan and deliver campaigns throughout the year and seek additional opportunities to benefit the charity and the HG community. Social media is particularly important for our charity due to the demographics of our key stakeholders. We would like to also recruit a trustee with a higher knowledge, understanding and experience in this area, as it is an identified gap in our current trustee skillset.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust registered 27 November 2002, and constitutes an unincorporated charity

The trustees who served during the period and up to the date of signature of the financial statements were:

K Chappelle
Dr R Gadsby
M O'Hara
C Dean
S Zafar
C J Pratt
C Howden

(Appointed 7 March 2022)

There shall be at least three trustees. Future trustees shall be appointed by resolution of the trustees passed at a special meeting.

In selecting persons to be appointed as trustees, the trustees shall take into account the benefits of appointing a person who is able by virtue of their personal or professional qualifications to make a contribution to the pursuits of the objects or management of the charity.

PREGNANCY SICKNESS SUPPORT

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

C Dean

Chairperson and Trustee

Dated: 26 August 2022

PREGNANCY SICKNESS SUPPORT
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF PREGNANCY SICKNESS SUPPORT

I report to the trustees on my examination of the financial statements of Pregnancy Sickness Support (the charity) for the period ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Tim Lerwill, FCA
Old Mill Accountancy Limited
Unit 2
Greenways Business Park
Bellinger Close
CHIPPENHAM
Wiltshire
SN15 1BN

Dated: 1 September 2022

PREGNANCY SICKNESS SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 31 December 2021 £	Total 31 March 2021 £
	Notes				
Income from:					
Donations and legacies	3	58,569	110,795	169,364	134,093
Investments	4	3	-	3	46
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		58,572	110,795	169,367	134,139
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Raising funds	5	2,051	9,473	11,524	4,954
		<hr/>	<hr/>	<hr/>	<hr/>
Charitable activities	6	1,757	99,791	101,548	113,131
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		3,808	109,264	113,072	118,085
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		54,764	1,531	56,295	16,054
Fund balances at 1 April 2021		77,058	-	77,058	61,004
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 December 2021		131,822	1,531	133,353	77,058
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

PREGNANCY SICKNESS SUPPORT

BALANCE SHEET

AS AT 31 DECEMBER 2021

		31 December 2021		31 March 2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		4,691		1,462
Current assets					
Debtors	11	415		413	
Cash at bank and in hand		136,312		78,400	
		<u>136,727</u>		<u>78,813</u>	
Creditors: amounts falling due within one year	12	<u>(8,065)</u>		<u>(3,217)</u>	
Net current assets			128,662		75,596
Total assets less current liabilities			<u>133,353</u>		<u>77,058</u>
Income funds					
Restricted funds	14		1,531		-
Unrestricted funds			131,822		77,058
			<u>133,353</u>		<u>77,058</u>

The financial statements were approved by the Trustees on 26 August 2022

C Dean
Chairperson and Trustee

PREGNANCY SICKNESS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Pregnancy Sickness Support is an unincorporated charity, governed by trust deed dated 27 November 2002. The principle office address is 19G Normandy Way, Bodmin, Cornwall, PL31 1RB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The charity has changed its year end to 31 December in order to align with the calendar year, which is the basis used for grant applications as well as the charity's holiday pay year for payroll purposes. This change simplifies the reporting for these aspects and so reduces administration for the charity. Therefore current period figures are for a nine month period and not entirely comparable to the comparative period which covered 12 months.

1.2 Going concern

In light of the current coronavirus pandemic, the trustees have reviewed likely future developments and remain of the opinion that there is no reason to believe that the charity will have to cease operating as a result of inadequate financial resources, or any other foreseeable event, within a period of at least 12 months from the date of the approval of these accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is recognised once received.

PREGNANCY SICKNESS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% straight line basis
Computers	25% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Assets costing £100 or more are capitalised.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

PREGNANCY SICKNESS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows:

Estimated useful lives of tangible fixed assets

In determining the estimated useful life the charity considers the expected physical wear and tear of the asset that could lead to obsolescence of the asset. Each year the charity reviews the above to establish if there is any change in the expected useful life of tangible assets.

PREGNANCY SICKNESS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 31 December 2021 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 31 March 2021 £
Donations and gifts	58,569	2,500	61,069	52,614	-	52,614
Grants from other charities	-	108,295	108,295	20	81,459	81,479
	58,569	110,795	169,364	52,634	81,459	134,093
	58,569	110,795	169,364	52,634	81,459	134,093

4 Investments

	31 December 2021 £	31 March 2021 £
Interest receivable	3	46
	3	46
	3	46

5 Raising funds

	31 December 2021 £	2021 £	31 December 2021 £	31 March 2021 £
<u>Fundraising and publicity</u>				
Other fundraising costs	2,051	-	2,051	1,454
Support costs	-	9,473	9,473	3,500
	2,051	9,473	11,524	4,954
	2,051	9,473	11,524	4,954

PREGNANCY SICKNESS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2021

6 Charitable activities

	31 December 2021 £	31 March 2021 £
Share of support costs (see note 7)	72,025	74,520
Share of governance costs (see note 7)	29,523	38,611
	<u>101,548</u>	<u>113,131</u>
Analysis by fund		
Unrestricted funds	1,757	31,672
Restricted funds	99,791	81,459
	<u>101,548</u>	<u>113,131</u>

7 Support costs

	Support costs £	Governance costs £	31 December 2021 £	Support costs £	Governance costs £	31 March 2021 £
Staff costs	81,498	1,186	82,684	78,020	3,011	81,031
Depreciation	-	1,139	1,139	-	731	731
Independent Examiners' fee	-	4,020	4,020	-	3,000	3,000
Legal and professional	-	1,474	1,474	-	420	420
Marketing and publicity	-	669	669	-	886	886
Other governance costs	-	21,035	21,035	-	30,563	30,563
	<u>81,498</u>	<u>29,523</u>	<u>111,021</u>	<u>78,020</u>	<u>38,611</u>	<u>116,631</u>
Analysed between						
Fundraising	9,473	-	9,473	3,500	-	3,500
Charitable activities	72,025	29,523	101,548	74,520	38,611	113,131
	<u>81,498</u>	<u>29,523</u>	<u>111,021</u>	<u>78,020</u>	<u>38,611</u>	<u>116,631</u>

Governance costs includes payments to the independent examiner of £1,100 (March 2021- £1,050) for examination fees, and £2,920 (March 2021:£1,850) for accountancy services.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

PREGNANCY SICKNESS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

9 Employees

The average monthly number of employees during the period was:

	31 December 2021 Number	31 March 2021 Number
	5	3
	<u>5</u>	<u>3</u>
Employment costs	2021	2021
	£	£
Wages and salaries	78,743	70,478
Social security costs	1,531	6,684
Pension and other staff costs	2,410	3,869
	<u>82,684</u>	<u>81,031</u>
	<u>82,684</u>	<u>81,031</u>

There were no employees whose annual remuneration was more than £60,000.

10 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 April 2021	573	2,351	2,924
Additions	863	3,505	4,368
	<u>1,436</u>	<u>5,856</u>	<u>7,292</u>
At 31 December 2021	1,436	5,856	7,292
Depreciation and impairment			
At 1 April 2021	286	1,176	1,462
Depreciation charged in the period	254	885	1,139
	<u>540</u>	<u>2,061</u>	<u>2,601</u>
At 31 December 2021	540	2,061	2,601
Carrying amount			
At 31 December 2021	<u>896</u>	<u>3,795</u>	<u>4,691</u>
At 31 March 2021	<u>287</u>	<u>1,175</u>	<u>1,462</u>

PREGNANCY SICKNESS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

11 Debtors	31 December	31 March
	2021	2021
Amounts falling due within one year:	£	£
Prepayments and accrued income	415	413
	<u> </u>	<u> </u>
12 Creditors: amounts falling due within one year	31 December	31 March
	2021	2021
	£	£
Trade creditors	665	-
Other creditors	380	217
Accruals and deferred income	7,020	3,000
	<u> </u>	<u> </u>
	<u>8,065</u>	<u>3,217</u>

13 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £1,224 (March 2021: £3,011).

PREGNANCY SICKNESS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 31 December 2021
	Balance at 1 April 2021	Incoming resources	Resources expended	
	£	£	£	£
The National Lottery Community Fund – RC England Wide	-	108,295	(108,295)	-
Website fund	-	2,500	(969)	1,531
	-----	-----	-----	-----
	-	110,795	(109,264)	1,531
	=====	=====	=====	=====
Prior year				
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£
The National Lottery Community Fund – RC England Wide	-	81,459	(81,459)	-
	-----	-----	-----	-----
	-	81,459	(81,459)	-
	=====	=====	=====	=====

The National Lottery Community Fund – RC England Wide is to improve the mental and physical well-being of people whose pregnancies are complicated by severe pregnancy sickness and HG by increasing capacity for information and support to enable more people affected to come to terms with their own experience and rebuild self-confidence thereby reducing social isolation.

Website fund - We were successful in our bid to obtain funding from the Beehive Foundation to update and develop our website. We were granted the maximum allowance of £2,500 which is restricted to the total costs of the website overhaul which was quoted at £4,348.

15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2021 are represented by:			
Tangible assets	4,691	-	4,691
Current assets/(liabilities)	127,131	1,531	128,662
	-----	-----	-----
	131,822	1,531	133,353
	=====	=====	=====

No prior period comparative for analysis of net assets between funds is included as at 31 March 2021 all funds were unrestricted.

PREGNANCY SICKNESS SUPPORT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2021

16 Related party transactions

During the period the charity received a £1,400 donation from a trustee (March 2021: £10,000).