

PREGNANCY SICKNESS SUPPORT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

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 £176,663 (Period March 2021-December 2021:£169,367), of which £42,306 was restricted income received in relation to National Lottery and Beehive Foundation Grants. Charitable expenditure amounted to £224,019 (Period March 2021-December 2021:£113,072), of which £43,837 was restricted expenditure relating to the Beehive Foundation Grant and National Lottery Grant received. The majority of the charity's expenditure continued to be staffing costs, which were £150,743 (Period March 2021-December 2021:£82,684).

The net movement in funds for the period amounted to a deficit of £47,356 (Period March 2021-December 2021: surplus of £56,295).

The charity's balance sheet as detailed on page 8 shows a satisfactory position with funds amounting to £85,997 (Period March 2021-December 2021:£133,353).

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 year.

At 31 December 2022, the level of free reserves was £81,100 (Period March 2021-December 2021:£127,131), equivalent to 4 months (Period March 2021-December 2021: 13 months) of recurring expenditure.

The trustees have 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.

Plans for the future

Following a period of rapid growth for the charity and the successful lottery bid for further funding we aim to consolidate our growth and ensure a stable foundation for the coming year prior to any further expansion plans.

Diversifying our funding is an important focus for the coming year and establishing practical working practices for our mixed team of remote and local staff. This year we aim to meet and exceed our KPIs as we have year on year and see various projects come to fruition prior to looking for new ones. As ever we will continue to ensure we are meeting the needs of our community by ensuring their voice is at the heart of all we do.

PREGNANCY SICKNESS SUPPORT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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 year 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 and resigned 21 August 2023)

B Harvey

(Appointed 21 November 2022)

A Osmen

(Appointed 21 November 2022 and resigned 23 May 2023)

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.

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 year.

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.

PREGNANCY SICKNESS SUPPORT
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

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

C Dean

Chairperson and Trustee

Dated: 26 September 2023

Charity registration number 1094788

PREGNANCY SICKNESS SUPPORT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

PREGNANCY SICKNESS SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

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

(Appointed 21 November
2022)

Charity number

1094788

Principal address

19E/F 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

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PREGNANCY SICKNESS SUPPORT

CHAIRPERSON'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

2022 saw another year of substantial growth for Pregnancy Sickness Support; taking us to another level as a charity.

From just two paid employees in 2019, we now have a team of 13 (*March 2023*), working in five departments, allowing for skill-specific recruitment and ensuring the resilience of the team. We also appointed two new trustees (Charlotte Howden and Bethan Harvey) and a new appointment to our medical advisory board (*Dr Melanie Nana*).

More than 2,000 people contacted us for support in 2022. Thanks to our new staff structure, every one of those calls was answered and there was always at least one person giving information online. 97% of users said we gave a quality, informative service at first point of contact.

Since I established the charity, I've wanted to support people beyond the end of their pregnancy. I know first-hand that Hyperemesis Gravidarum (HG) has an ongoing impact on emotional wellbeing and mental health. I'm excited that we're now able to offer a fully integrated counselling service, as well as a post-HG group offering emotional peer-support between survivors. We've also been able to expand our support to offer group- and peer-support to the partners of people suffering with HG.

The growth we saw in 2022 meant we had to adapt our physical presence. At the end of the year we moved to a larger office, giving more privacy to teams offering support. We also upgraded our communication systems and our website, very often the initial contact point for sufferers, has been transformed with an easier to navigate layout, and softer tones. Our communication channels have been expanded to include WhatsApp, providing better accessibility for service users. 15% of our contacts were made via WhatsApp in 2022.

We've also been able to offer remote or hybrid working to our staff and are using the online-working skills developed during the Covid pandemic to build a strong team, including regular team meetings (in-person and online) and a 'virtual kitchen'.

2022 continued to see growth in our volunteer numbers; well-exceeding our predicted rise of 50 new volunteers each year. We've been able to expand the volunteer roles we offer – including patient and public involvement roles - and focus on our volunteers' personal and professional development. As we head into 2023 we have appointed a Volunteer Coordinator who will focus in making our volunteer content more accessible and user friendly. In December 2022 we announced the winners of our first 'Stars of PSS' awards, showing our volunteers just how much their support means to us.

We continued to battle the misrepresentation of HG in the media by taking part in media interviews and guesting on podcasts. In addition, HG Awareness Day (15 May) and the International Collaboration Hyperemesis Gravidarum (ICHG) Conference in October both provided important touchpoints for PSS to lead the public and professional conversation on HG. For HG Awareness Day we amplified the voice of lived experience, sharing real-life stories of the impact of HG. Our staff went above and beyond to organise ICHG Conference, the first in-person event since 2019. The two-day conference brought together the world's leading researchers, providing an opportunity for delegates to hear the latest research, developments and innovative treatments. In addition, I was pleased to deliver HG Awareness training to 550 healthcare professionals around the UK during the year.

Sadly it was a year of highs and lows. 2022 saw the tragic deaths of Jess, one of the women we were supporting, and her baby Elsie, as a result of HG. This heart breaking loss serves to emphasise the importance of the work of PSS. I was deeply honoured to be trusted to provide much-appreciated compassion, care and support to Jess and Elsie's family and friends. With the funds they have raised, and with their permission, we will recruit for a Campaigns Manager, who will raise awareness and understanding of the condition, aiming to establish compassionate, patient-led care and an ever-improving service for those affected by the condition.

We want to make sure that no other families experience the same fate as Jess and Elsie's. PSS will go forward in 2023 with their legacy in our hearts and minds.

Thank you to our supporters in 2022 including the National Lottery, the Big Give Campaign, The Fat Beehive Foundation, Movement for Good, The Albert Hunt Trust and all our amazing fundraisers.

PREGNANCY SICKNESS SUPPORT

CHAIRPERSON'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

From January 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.

.....
C Dean

Chairperson Trustee for Pregnancy Sickness Support
Dated:

PREGNANCY SICKNESS SUPPORT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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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 £176,663 (Period March 2021-December 2021:£169,367), of which £42,306 was restricted income received in relation to National Lottery and Beehive Foundation Grants. Charitable expenditure amounted to £224,019 (Period March 2021-December 2021:£113,072), of which £43,837 was restricted expenditure relating to the Beehive Foundation Grant and National Lottery Grant received. The majority of the charity's expenditure continued to be staffing costs, which were £150,743 (Period March 2021-December 2021:£82,684).

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Following a period of rapid growth for the charity and the successful lottery bid for further funding we aim to consolidate our growth and ensure a stable foundation for the coming year prior to any further expansion plans.

Diversifying our funding is an important focus for the coming year and establishing practical working practices for our mixed team of remote and local staff. This year we aim to meet and exceed our KPIs as we have year on year and see various projects come to fruition prior to looking for new ones. As ever we will continue to ensure we are meeting the needs of our community by ensuring their voice is at the heart of all we do.

PREGNANCY SICKNESS SUPPORT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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 year 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 and resigned 21 August 2023)

B Harvey

(Appointed 21 November 2022)

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(Appointed 21 November 2022 and resigned 23 May 2023)

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.

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).

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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;
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PREGNANCY SICKNESS SUPPORT
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

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

C Dean

Chairperson and Trustee

Dated: 26 September 2023

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 year ended 31 December 2022.

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: 27 September 2023

PREGNANCY SICKNESS SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Current financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	134,134	42,306	176,440	169,364
Investments	4	223	-	223	3
Total income		134,357	42,306	176,663	169,367
<u>Expenditure on:</u>					
Raising funds	5	58,492	-	58,492	11,524
Charitable activities	6	121,690	43,837	165,527	101,548
Total expenditure		180,182	43,837	224,019	113,072
Net (expenditure)/income for the year/ Net movement in funds		(45,825)	(1,531)	(47,356)	56,295
Fund balances at 1 January 2022		131,822	1,531	133,353	77,058
Fund balances at 31 December 2022		85,997	-	85,997	133,353

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

All income and expenditure derive from continuing activities.

PREGNANCY SICKNESS SUPPORT

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		4,897		4,691
Current assets					
Debtors	12	698		415	
Cash at bank and in hand		94,256		136,312	
		<u>94,954</u>		<u>136,727</u>	
Creditors: amounts falling due within one year	14	<u>(13,854)</u>		<u>(8,065)</u>	
Net current assets			81,100		128,662
Total assets less current liabilities			<u>85,997</u>		<u>133,353</u>
Income funds					
Restricted funds	16		-		1,531
Unrestricted funds			85,997		131,822
			<u>85,997</u>		<u>133,353</u>

The financial statements were approved by the Trustees on 26 September 2023

C Dean
Trustee

PREGNANCY SICKNESS SUPPORT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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 19E/F 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.

In the previous year, 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 prior period figures are for a nine month period and not entirely comparable to the current period which covers 12 months.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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 YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 the statement of financial activities.

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.

PREGNANCY SICKNESS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

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.

Basic financial liabilities

Borrowings consist wholly of public benefit concessionary loan. Public benefit concessionary loans are loans received between a public benefit entity and another party at below the prevailing market rate of interest and that are not repayable on demand and are for the purposes of furthering the objectives of the public benefit entity.

The accounting treatment for concessionary loans is to initially measure these arrangements at the amount received or paid and recognise them in the statement of financial position. Subsequent years, the carrying amount of concessionary loans in the financial statements shall be adjusted to reflect any accrued interest payable or receivable.

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 YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Donations and gifts	134,134	-	134,134	61,069
Grants from other charities	-	42,306	42,306	108,295
	134,134	42,306	176,440	169,364
	58,569	110,795		169,364
For the year ended 31 December 2021				169,364

4 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	223	3
	223	3

5 Raising funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<u>Fundraising and publicity</u>				
Other fundraising costs	2,852	-	2,852	2,051
Support costs	55,640	-	55,640	9,473
	58,492	-	58,492	11,524
	2,051	9,473		11,524
For the year ended 31 December 2021				11,524

PREGNANCY SICKNESS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

6 Charitable activities

	2022 £	2021 £
Share of support costs (see note 7)	94,489	72,025
Share of governance costs (see note 7)	71,038	29,523
	165,527	101,548
Analysis by fund		
Unrestricted funds	121,690	1,757
Restricted funds	43,837	99,791
	165,527	101,548

7 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Staff costs	150,129	614	150,743	81,498	1,186	82,684
Depreciation	-	1,953	1,953	-	1,139	1,139
Independent Examiners' fee	-	3,600	3,600	-	4,020	4,020
Legal and professional	-	2,542	2,542	-	1,474	1,474
Marketing and publicity	-	3,118	3,118	-	669	669
Other governance costs	-	59,211	59,211	-	21,035	21,035
	150,129	71,038	221,167	81,498	29,523	111,021
Analysed between						
Fundraising	55,640	-	55,640	9,473	-	9,473
Charitable activities	94,489	71,038	165,527	72,025	29,523	101,548
	150,129	71,038	221,167	81,498	29,523	111,021

Governance costs includes payments to the independent examiner of £1,320 (Period March 2021-December 2021:£1,100) for examination fees, £2,280 (Period March 2021-December 2021:£2,920) for accountancy services, and £1,020 (Period March 2021-December 2021: £nil) included in legal and professional costs relating to assistance with gift aid claims.

8 Trustees

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

PREGNANCY SICKNESS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	8	5
	<u>8</u>	<u>5</u>

Employment costs

	2022 £	2021 £
Wages and salaries	139,656	78,743
Social security costs	7,300	1,531
Other pension costs	3,787	2,410
	<u>150,743</u>	<u>82,684</u>

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

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 January 2022	1,436	5,856	7,292
Additions	-	2,159	2,159
	<u>1,436</u>	<u>8,015</u>	<u>9,451</u>
At 31 December 2022	1,436	8,015	9,451
Depreciation and impairment			
At 1 January 2022	540	2,061	2,601
Depreciation charged in the year	360	1,593	1,953
	<u>900</u>	<u>3,654</u>	<u>4,554</u>
At 31 December 2022	900	3,654	4,554
Carrying amount			
At 31 December 2022	<u>536</u>	<u>4,361</u>	<u>4,897</u>
At 31 December 2021	<u>896</u>	<u>3,795</u>	<u>4,691</u>

PREGNANCY SICKNESS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Debtors		2022	2021
		£	£
	Amounts falling due within one year:		
	Trade debtors	120	-
	Prepayments and accrued income	578	415
		<u>698</u>	<u>415</u>

13 Loans and overdrafts		2022	2021
		£	£
	Bank loans	4,246	-
		<u>4,246</u>	<u>-</u>
	Payable within one year	4,246	-
		<u>4,246</u>	<u>-</u>

The loan was made by The Bikkja Trust to Pregnancy Sickness Support on a free-interest basis with payment to be made in full no later than 6th January 2023.

14 Creditors: amounts falling due within one year		2022	2021
	Notes	£	£
	Bank loans	4,246	-
	Other taxation and social security	3,396	-
	Trade creditors	2,972	665
	Other creditors	-	380
	Accruals and deferred income	3,240	7,020
		<u>13,854</u>	<u>8,065</u>

15 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 £3,173 (Period March 2021-December 2021: £1,224).

PREGNANCY SICKNESS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

16 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 2022
	Balance at 1 January 2022	Incoming resources	Resources expended	
	£	£	£	£
The National Lottery Community Fund – RC England Wide	-	42,306	(42,306)	-
Website fund	1,531	-	(1,531)	-
	<u>1,531</u>	<u>42,306</u>	<u>(43,837)</u>	<u>-</u>
	<u><u>1,531</u></u>	<u><u>42,306</u></u>	<u><u>(43,837)</u></u>	<u><u>-</u></u>
Prior year	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£
The National Lottery Community Fund – RC England Wide	-	108,295	(108,295)	-
Website fund	-	2,500	(969)	1,531
	<u>-</u>	<u>110,795</u>	<u>(109,264)</u>	<u>1,531</u>
	<u><u>-</u></u>	<u><u>110,795</u></u>	<u><u>(109,264)</u></u>	<u><u>1,531</u></u>

The National Lottery Community Fund – The project aims to improve the mental and physical wellbeing of those whose pregnancies are complicated by severe pregnancy sickness and HG. Increasing capacity for information and support provision will directly benefit 10,500 individuals across England enabling them to come to terms with their own experience of the condition and rebuild their self-confidence thereby reducing social isolation. Volunteers will benefit through a sense of belonging to the HG community, validation of their personal journey with HG, and further opportunities to increase skill sets which may help career development.

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.

PREGNANCY SICKNESS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

17 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2022 are represented by:			
Tangible assets	4,897	-	4,897
Current assets/(liabilities)	81,100	-	81,100
	<u>85,997</u>	<u>-</u>	<u>85,997</u>

Prior year	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
	<u>131,822</u>	<u>1,531</u>	<u>133,353</u>

18 Related party transactions

During the year the charity received a total of £16,040 in donations from three trustees (Period March 2021-December 2021: £1,400 donation from one trustee).

Pregnancy Sickness Support

Registered Charity Number: 1094788

Registered in England and Wales.

Registered office address: 19 E/F Normandy Way, Bodmin, Cornwall, PL31 1RB

Private and Confidential

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

Dear Sirs

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

During the course of your examination of our financial statements for the year ending 31 December 2022, the following representations were made to you by management and trustees.

1. Trustees' Responsibilities

We acknowledge as trustees, our responsibilities under the Charities Act 2011 for preparing financial statements, in accordance with UK GAAP that give a true and fair view.

2. Availability of Information

We confirm that all accounting records have been made available to you for the purposes of your examination, in accordance with your terms of engagement, and that all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustees' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested for the purposes of your examination.

3. Accounting Estimates

We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

4. Litigation and Claims

We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the examiner and accounted for and disclosed in accordance with UK GAAP.

5. Events subsequent to the date of the Balance Sheet

We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements.

6. Related Parties and Transactions with Trustees

We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

Party	Relationship	Nature of transaction	Amount
C Dean	Trustee / Chair	Donations paid to charity	£13,000
R Gadsby	Trustee	Donations paid to charity	£3,000
M O'Hara	Trustee	None	£nil
S Zafar	Trustee	Donations paid to charity	£40
C Pratt	Trustee	None	£nil
K Chappelle	Trustee	None	£nil
C Howden (Appointed 7 March 2022 and resigned 21 August 2023)	Trustee	None	£nil
B Harvey (Appointed 21 November 2022)	Trustee	None	£nil
A Osmen (Appointed 21 st November 2022 and resigned 23 rd May 2023)	Trustee	None	£nil

We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with UK GAAP.

We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees, nor to guarantee nor provide security for such matters, except as already disclosed in the financial statements.

7. Financial Commitments

We confirm that the charity has not contracted for any expenditure other than as disclosed in the financial statements.

8. Laws and Regulations

We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business and which are central to the charity's ability to conduct its business.

We confirm that there were no communications with the Charity Commission and other regulatory bodies during the year or subsequently concerning matters of non-compliance with any legal duty.

9. Fraud and Internal Controls

We acknowledge our responsibility for the design and implementation of controls to prevent and detect fraud. We confirm that there have been no actual or suspected instances of fraud involving management or employees who have a significant role in internal control of that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former employees, regulators or others.

10. Grants, donations, other income and expenditure

We confirm that all grants, donations and other income, including those subject to special conditions or received for restricted purposes, have been fully recorded and correctly classified in the relevant fund. There have been no breaches of terms or conditions during the period regarding the application of such income.

There were no material gifts in kind to the charity during the year. Normal commercial discounts are not included as gifts in kind.

11. Going Concern

We have reviewed likely future developments and there is no reason to believe that the charity will have to cease its activities as a result of inadequate financial resources or any other foreseeable event, within a period of at least 12 months from the date of this letter.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and expertise (and where appropriate of supporting documentation) sufficient to satisfy ourselves that we can properly make these representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the trustees during the course of your examination.

Yours faithfully,

For and on behalf of the Board of trustees of Pregnancy Sickness Support.

..... Trustee

Dated.....