

Charity registration number 1094788 (England and Wales)

Charity registration number SC050343 (Scotland)

# **PREGNANCY SICKNESS SUPPORT**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

**OLD M<sup>•</sup>LL**

# PREGNANCY SICKNESS SUPPORT

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr R Gadsby Dr M O'Hara Dr C Dean Dr S Zafar - Chairperson C J Pratt K Kamal Dr E Decamp R Collinge	(Appointed 1 June 2023) (Appointed 7 October 2023) (Appointed 7 October 2023)
Charity number (England and Wales)	1094788	
Charity number (Scotland)	SC050343	
<b>Principal address</b>	25 Barnes Wallis Road Fareham Hampshire PO15 5TT	
<b>Independent examiner</b>	Old Mill Accountancy Limited Unit 2 Greenways Business Park Bellinger Close CHIPPENHAM Wiltshire SN15 1BN	
<b>Bankers</b>	Lloyds Bank PLC 25 Gresham Street London EC2V 7HN  CAF Bank Limited 25 Kings Hill Avenue Kings Hill WEST MAILING Kent ME19 4JQ	

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# PREGNANCY SICKNESS SUPPORT

## CONTENTS

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	<b>Page</b>
Chairman's statement	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Statement of cash flows	8
Notes to the financial statements	9 - 19

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# **PREGNANCY SICKNESS SUPPORT**

## **CHAIRPERSON'S STATEMENT**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

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As Chairperson and Trustee of the charity Pregnancy Sickness Support (PSS), I put forward the Chairperson's Report for the year ending 2023. 2023 has seen some challenges which PSS has successfully sailed through. Although we have progressed with another year of substantial growth, this was not before crossing some personnel difficulties.

2023 started with very sad news for some of our key personnel within the charity, namely our former COO and our former Chairperson. The sad news of a serious health condition of our former COO sent shockwaves through PSS. Our former Chairperson who had CEO experience immediately stepped in but also fell upon serious personal circumstances. As a charity who deals with serious health conditions, we were able to provide a blanket support and cushion our key members. For the charity itself the Trustees decided upon immediate and effective changes, appointing a new CEO who had PSS-knowledge and senior project managerial experience, and decided to relocate the PSS headquarters to a geographical area with wider reach.

The ongoing success of PSS has included a new structure and recruitment whilst retaining some of those who worked remotely. We also appointed three new Trustees to replace outgoing Trustees in this financial year. It was from our Trustee pool that we were able to assign the new CEO and new Chairperson to provide strength to the charity after facing some lows. The structure of PSS includes flexible hybrid roles. Whilst the CEO runs the charity, PSS has a new Operations Manager, Helpline & Support Coordinator to whom report three employees – the Helpline Team – working remotely and part-time; a Volunteer Manager, Community Engagement Manager, Fundraising Manager and three employees forming the Counselling Team. Our volunteering force has increased and we now have 204 active volunteers who have provided support to over 3,000 sufferers with 97% being extremely satisfied providing a feedback score of 8/10 or higher score.

In 2023, we have advanced development for our volunteers by providing a training platform, enhanced peer support and a new HG Advocate role. Although our sufferers are matched with one-to-one peer support, each sufferer is allocated more than one supporter who are supported by both the Helpline & support Manager and Volunteer Manager, creating an incredible team of support around our service users. As such, our peer support services is the only national service of its kind.

PSS has gone digital! We invested in a piece of software called Rosterfy; a mobile optimised volunteer portal that creates a bespoke journey for all our volunteers current and new. The portal will enable us to notify our volunteers via "pings" that will update crucial charity information to them via an email and the portal. This will enable us to send information to our volunteers in real time. PSS continues to engage with media appearances to provide awareness of HG.

Our dedicated commitment to the family of Jess and her baby Elsie who tragically died as a result of HG, has provided an exceptional step for the charity. PSS has taken HG and severe pregnancy sickness to the Houses of Parliament supported by a dedicated MP, leading to the Department of Health & Social Care and inclusion in the Women's Health Agenda for 2024.

In 2023, PSS launched its own HG counselling service. Such a vital service in addressing the impact of the condition on sufferers' mental health is a gem and service became quickly oversubscribed.

In 2023 our unrestricted income was £298,566 and at the end of December 2023 a healthy unrestricted balance remained at £266,227 enabling substantial growth and development.

Such growth and successes have only been possible through the Lottery Funding and the funds raised through hard work to secure grants, various campaigns, donations and gifts. As such we thank our supporters in 2023 including the National Lottery, the Big Give Campaign, Co-Op Community Fund Corporate and legacy donors and all our amazing fundraisers.

We have developed a service expansion, supported our service users, updated our website, provided support and training to volunteers and health professionals, liaised with hard-to-reach communities, created a counselling service, expanded our structure and moved to a professional headquarters base. I am extremely excited and proud of the work achieved over 2023 and am confident 2024 will be even better.

Dr S Zafar

**Chairperson**

Date: 30 September 2024

# PREGNANCY SICKNESS SUPPORT

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The trustees present their annual report and financial statements for the year ended 31 December 2023.

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, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 £654,098 (2022:£176,663), of which £355,532 was restricted income received in relation to National Lottery, Office manager fund and three Big Give campaigns. Charitable expenditure amounted to £354,448 (2022:£224,019), of which £236,112 was restricted expenditure. The majority of the charity's expenditure continued to be staffing costs, which were £250,370 (2022:£150,743).

The net movement in funds for the period amounted to a surplus of £299,650 (2022: deficit of £47,356).

The charity's balance sheet as detailed on page 8 shows a satisfactory position with funds amounting to £385,647 (2022:£85,997).

#### **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 present our unrestricted reserve funds are sitting at nine months. This is in part due to restricted amounts spending being lower nearer the end of the financial year due to receipt of funds being received nearer the end of the financial year. It is also in part due to overall lower spending on staff costs due to some redundancies and re-allocation of unrestricted costs to the reserve fund which enjoys a higher interest rate, economically being more sensible a fund to utilise in the interim of receipt versus spending.

At 31 December 2023, the level of free reserves was £262,922 (2022:£81,100), equivalent to 9 months (2022: 4 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.

# PREGNANCY SICKNESS SUPPORT

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Plans for the future

Pregnancy Sickness Support (PSS) has outlined several strategic plans to advance its mission of supporting individuals affected by pregnancy sickness and hyperemesis gravidarum (HG). The charity aims to enhance its services by expanding its volunteer network to enable us to offer a diverse background of volunteers for our service users.

Additionally, PSS is focused on increasing its research efforts to better understand HG and its impact, partnering with stakeholders outside of the third sector to enable us to better recognise trends, rank treatment and care services in the UK and pre-empt future issues that may arise which will have an impact on our service users.

PSS will continue to push for standardised care guidelines across all hospital trusts. We are improving the accessibility of our HG Education Program and continuing to do live sessions with top consultants in the field ensuring that individuals with HG receive consistent and high-quality care.

The charity is also set to enhance its digital presence and community engagement through advanced marketing strategies, increasing awareness and education about HG through different mediums.

Expanding our mental health support services, to offer a diverse network of counsellors, is another key focus, recognising the significant psychological impact of the condition.

Furthermore, PSS is committed to strengthening its fundraising efforts to ensure long-term sustainability and the ability to support more individuals. By advocating for policy changes, fostering research collaborations, and bolstering community support, PSS aims to significantly improve the lives of those affected by pregnancy sickness and hyperemesis gravidarum.

#### 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	(Resigned 9 August 2023)
Dr R Gadsby	
Dr M O'Hara	
Dr C Dean	
Dr S Zafar - Chairperson	
C J Pratt	
C Howden	(Resigned 21 August 2023)
B Harvey	(Resigned 11 January 2024)
A Osmen	(Resigned 23 May 2023)
K Kamal	(Appointed 1 June 2023)
Dr E Decamp	(Appointed 7 October 2023)
R Collinge	(Appointed 7 October 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.

The trustees delegate the day-to-day management of the charity to Charlotte Howden, who took the position of CEO on 21 August 2023. Prior to that management was undertaken by COO Leonie Searle who resigned from the position on 31 May 2023.

The charity adopts The Governance Code and utilises the Code to ensure that it stays up to date with compliance, legal framework and relevant legislation.

# **PREGNANCY SICKNESS SUPPORT**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

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#### **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 and in Scotland 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, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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.

#### **Dr S Zafar - Chairperson**

Chairperson and Trustee

Dated: 30 September 2024

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

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I report to the trustees on my examination of the financial statements of Pregnancy Sickness Support (the charity) for the year ended 31 December 2023.

**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 and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 (the 2011 Act). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements carried out under section 44 (1) ( c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the charity has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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.

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

Dated: 30 September 2024

# PREGNANCY SICKNESS SUPPORT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<b><u>Income from:</u></b>					
Donations and legacies	3	297,268	355,532	652,800	176,440
Investments	4	1,298	-	1,298	223
<b>Total income</b>		298,566	355,532	654,098	176,663
<b><u>Expenditure on:</u></b>					
Raising funds	5	24,796	-	24,796	58,492
Charitable activities	6	93,540	236,112	329,652	165,527
<b>Total expenditure</b>		118,336	236,112	354,448	224,019
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		180,230	119,420	299,650	(47,356)
Fund balances at 1 January 2023		85,997	-	85,997	133,353
<b>Fund balances at 31 December 2023</b>		266,227	119,420	385,647	85,997

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 2023

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		3,305		4,897
<b>Current assets</b>					
Debtors	12	965		698	
Cash at bank and in hand		390,252		94,256	
		<u>391,217</u>		<u>94,954</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(8,875)</u>		<u>(13,854)</u>	
<b>Net current assets</b>			<u>382,342</u>		<u>81,100</u>
<b>Total assets less current liabilities</b>			<u>385,647</u>		<u>85,997</u>
<b>Net assets</b>			<u>385,647</u>		<u>85,997</u>
<b>The funds of the charity</b>					
Restricted income funds	16		119,420		-
Unrestricted funds			266,227		85,997
			<u>385,647</u>		<u>85,997</u>

The financial statements were approved by the trustees on 30 September 2024

Dr S Zafar - Chairperson  
**Chairperson and Trustee**

# PREGNANCY SICKNESS SUPPORT

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2023

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		2023		2022	
	Notes	£	£	£	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	19		299,104		(44,366)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(580)		(2,159)	
Proceeds from disposal of tangible fixed assets		420		-	
Investment income received		1,298		223	
		<u>          </u>		<u>          </u>	
<b>Net cash generated from/(used in) investing activities</b>			1,138		(1,936)
<b>Financing activities</b>					
Repayment of bank loans		(4,246)		4,246	
		<u>          </u>		<u>          </u>	
<b>Net cash (used in)/generated from financing activities</b>			(4,246)		4,246
			<u>          </u>		<u>          </u>
<b>Net increase/(decrease) in cash and cash equivalents</b>			295,996		(42,056)
Cash and cash equivalents at beginning of year			94,256		136,312
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			<u>390,252</u>		<u>94,256</u>

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**PREGNANCY SICKNESS SUPPORT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**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 25 Barnes Wallis Road, Fareham, Hampshire, PO15 5TT.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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.

**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 or grantors 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 2023

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#### 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 2023

### 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.

### 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 2023

#### 3 Donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Donations and gifts	239,944	160,000	399,944	134,134
Grants from other charities	57,324	195,532	252,856	42,306
	297,268	355,532	652,800	176,440
	134,134	42,306		176,440

#### 4 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	1,298	223
	1,298	223

#### 5 Raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<u>Fundraising and publicity</u>				
Other fundraising costs	3,389	-	3,389	2,852
Support costs	21,407	-	21,407	55,640
	24,796	-	24,796	58,492
	58,492	-		58,492

# PREGNANCY SICKNESS SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 6 Charitable activities

	2023 £	2022 £
Share of support costs (see note 7)	228,963	94,489
Share of governance costs (see note 7)	100,689	71,038
	<u>329,652</u>	<u>165,527</u>
<b>Analysis by fund</b>		
Unrestricted funds	93,540	121,690
Restricted funds	236,112	43,837
	<u>329,652</u>	<u>165,527</u>

### 7 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	250,370	-	250,370	150,129	614	150,743
Depreciation	-	1,752	1,752	-	1,953	1,953
Independent Examiners' fee	-	3,298	3,298	-	3,600	3,600
Legal and professional	-	12,531	12,531	-	2,542	2,542
Marketing and publicity	-	6,078	6,078	-	3,118	3,118
Other governance costs	-	77,030	77,030	-	59,211	59,211
	<u>250,370</u>	<u>100,689</u>	<u>351,059</u>	<u>150,129</u>	<u>71,038</u>	<u>221,167</u>
Analysed between						
Fundraising	21,407	-	21,407	55,640	-	55,640
Charitable activities	228,963	100,689	329,652	94,489	71,038	165,527
	<u>250,370</u>	<u>100,689</u>	<u>351,059</u>	<u>150,129</u>	<u>71,038</u>	<u>221,167</u>

Governance costs includes payments to the independent examiner of £1,498 (2022:£1,320) for examination fees, £1,800 (2022:£2,280) for accountancy services, and £nil (2022: £1,020) 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, and were not reimbursed for any expenditure.

# PREGNANCY SICKNESS SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 9 Employees

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
	13	8
	<u>          </u>	<u>          </u>

#### Employment costs

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	229,118	139,656
Social security costs	17,752	7,300
Other pension costs	3,500	3,787
	<u>          </u>	<u>          </u>
	<u>250,370</u>	<u>150,743</u>

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

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	37,506	35,360
	<u>          </u>	<u>          </u>

Included in wages and salaries are termination benefits totalling £2,500. Consisting of £nil statutory redundancy payments and £2,500 PILON.

#### 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.

# PREGNANCY SICKNESS SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 11 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
<b>Cost</b>			
At 1 January 2023	1,436	8,015	9,451
Additions	-	580	580
Disposals	-	(2,826)	(2,826)
	<u>1,436</u>	<u>5,769</u>	<u>7,205</u>
At 31 December 2023	1,436	5,769	7,205
	<u>1,436</u>	<u>5,769</u>	<u>7,205</u>
<b>Depreciation and impairment</b>			
At 1 January 2023	900	3,654	4,554
Depreciation charged in the year	252	1,270	1,522
Eliminated in respect of disposals	-	(2,176)	(2,176)
	<u>1,152</u>	<u>2,748</u>	<u>3,900</u>
At 31 December 2023	1,152	2,748	3,900
	<u>1,152</u>	<u>2,748</u>	<u>3,900</u>
<b>Carrying amount</b>			
At 31 December 2023	284	3,021	3,305
	<u>284</u>	<u>3,021</u>	<u>3,305</u>
At 31 December 2022	536	4,361	4,897
	<u>536</u>	<u>4,361</u>	<u>4,897</u>

#### 12 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	92	120
Prepayments and accrued income	873	578
	<u>965</u>	<u>698</u>

#### 13 Loans and overdrafts

	2023	2022
	£	£
Bank loans	-	4,246
	<u>-</u>	<u>4,246</u>
Payable within one year	-	4,246
	<u>-</u>	<u>4,246</u>

The loan was made by The Bikkja Trust to Pregnancy Sickness Support on a free-interest basis. The balance was gifted to the charity during the year.

# PREGNANCY SICKNESS SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	13	-	4,246
Other taxation and social security		5,050	3,396
Trade creditors		533	2,972
Accruals and deferred income		3,292	3,240
		<u>8,875</u>	<u>13,854</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 the profit or loss in respect of defined contribution schemes was £3,500 (2022:£3,787).

# PREGNANCY SICKNESS SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>Movement in funds</b>			
	<b>Balance at 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 December 2023</b>
	£	£	£	£
The National Lottery Community Fund – RC England Wide	-	195,532	(195,532)	-
Office manager fund	-	100,000	(22,725)	77,275
Upgrading the PSS Peer Support Network	-	20,000	(10,799)	9,201
Improving the mental health of HG sufferers	-	20,000	(4,600)	15,400
Improving treatment pathways for women with HG	-	20,000	(2,456)	17,544
	<u>-</u>	<u>355,532</u>	<u>(236,112)</u>	<u>119,420</u>
	<u>-</u>	<u>355,532</u>	<u>(236,112)</u>	<u>119,420</u>
<b>Prior year</b>	<b>Balance at 1 April 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 December 2022</b>
	£	£	£	£
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>1,531</u>	<u>42,306</u>	<u>(43,837)</u>	<u>-</u>

# PREGNANCY SICKNESS SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 16 Restricted funds

(Continued)

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.

Office manager fund - Donation to recruit an office/operations manager and pay for one years salary.

Upgrading the PSS Peer Support Network - Pregnancy sickness support are aiming to raise funds to expand and enrich our peer support network, enabling us to provide much needed support to more women and people affected by Nausea and Vomiting in pregnancy (NVP) and the severe form of the condition, Hyperemesis Gravidarium (HG).

Improving the mental health of HG sufferers - Hyperemesis Gravidarium (HG) is a debilitating and isolating condition which has a detrimental impact on the sufferer's mental health. Pregnancy Sickness Support are raising vital funds to be able to provide accessible services to improve the sufferers mental health (MH) during pregnancy and beyond.

Improving treatment pathways for women with HG - 1-3% of all pregnancies are Hyperemesis Gravidarium (HG) pregnancies. So why are seriously ill women still being told by medical professionals to try eating ginger rather than providing safe and effective treatment options? We are raising funds to improve the knowledge of healthcare professionals.

#### 17 Analysis of net assets between funds

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
Fund balances at 31 December 2023 are represented by:			
Tangible assets	3,305	-	3,305
Current assets/(liabilities)	262,922	119,420	382,342
	<u>266,227</u>	<u>119,420</u>	<u>385,647</u>
<b>Prior year</b>	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>
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>

# PREGNANCY SICKNESS SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 18 Related party transactions

During the year the charity received a total of £100,000 in donations from one trustee (2022: £16,040 donations from three trustees).

19 Cash generated from operations	2023 £	2022 £
Surplus/(deficit) for the year	299,650	(47,356)
Adjustments for:		
Investment income recognised in statement of financial activities	(1,298)	(223)
Loss on disposal of tangible fixed assets	230	-
Depreciation and impairment of tangible fixed assets	1,522	1,953
Movements in working capital:		
(Increase) in debtors	(267)	(283)
(Decrease)/increase in creditors	(733)	1,543
<b>Cash generated from/(absorbed by) operations</b>	<b>299,104</b>	<b>(44,366)</b>

### 20 Analysis of changes in net funds

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash at bank and in hand	94,256	295,996	390,252
Loans falling due within one year	(4,246)	4,246	-
	90,010	300,242	390,252