PREGNANCY SICKNESS SUPPORT

England & Wales · Charity number 1094788

Details

Status	Registered
Legal form	Other
Registered	2002-11-27
Register	View on the Charity Commission register

Contact

Address	Moor Pool Estate Office 37 The Circle Harborne Birmingham B17 9DY
Phone	0800 055 4361
Email	office@pregnancysicknesssupport.org.uk
Website	www.pregnancysicknesssupport.org.uk

Activities

Objects: (1) FOR THE ADVANCEMENT OF EDUCATION WITH REGARDS TO SICKNESS IN PREGNANCY.(2) TO RELIEVE SICKNESS BY GIVING ADVISORY OR OTHER SERVICES TO THOSE WHO NEED SUPPORT DUE TO SICKNESS IN PREGNANCY.

Activities: Information and support for those experiencing pregnancy sickness and their carers

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£220,126	£323,920	-	-
2023-12-31	£654,098	£354,448	£385,647	13
2022-12-31	£176,663	£224,019	-	-
2021-12-31	£169,367	£113,072	-	-
2021-03-31	£134,139	£118,085	-	-

Trustees

Name	Role	Appointed
Dr SHAZIA ZAFAR	Chair	2015-09-12
CAROLINE JANE REYNER		
Dr MARGARET O'HARA		2015-09-12

PREGNANCY SICKNESS SUPPORT

England & Wales - Charity number 1094788

Accounts

Charity number: 1094788

Pregnancy Sickness Support

Trustees' annual report and financial statements

For the year ended 31st December 2024

Compass Accountants
Venture House
The Tanneries
East Street
Titchfield
Hampshire
PO14 4AR

Contents

PREGNANCY SICKNESS SUPPORT

Legal and administrative information

Charity number 1094788

Principal address
Arena Business Centre
25 Barnes Wallis Road
Fareham
Hampshire
PO15 5TT

Accountants
Compass Accountants Limited
Venture House
The Tanneries
East Street
Titchfield
Hampshire
PO14 4AR

Independent examiner Kerry Lawrance FCA

Bankers
Lloyds Bank PLC
25 Gresham Street
London
EC2V 7HN

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Mailing
Kent
ME19 4JQ

Chairperson's statement for the year ended 31st December 2024

As Chairperson and Trustee of the charity Pregnancy Sickness Support (PSS), I put forward the Chairperson's Report for the year ending 2024. Following the challenges of 2023, the year 2024 was able to flourish its mission with renewed momentum, delivering support for sufferers of Hyperemesis Gravidarum (HG) and leading the way in advocacy, service development, new projects, positivity and growth.

The relocation of PSS headquarters proved to be a success with a new structure. The CEO is supported by a Trustee board of eight and seven PSS employees. PSS has provided a work-life-balance ethos to the work culture providing employees with options to full-time, part time, flexible, remote and hybrid working to keep a healthy workforce. PSS has appointed Community and Engagement Manager, Volunteer Manager, Helpline and Support Manager, Operations Manager, Head of Counselling, Helpline Operator, and Support and Fundraising Coordinator. This year PSS devised the use of consultant services for the booked and limited mental health counselling.

Early 2024 saw HG officially recognised within the Parliament's Women's Health Strategy 2024, a landmark step forward for national awareness and policy inclusion. This was followed by PSS hosting a high-profile reception in Parliament, bringing together MPs, the Secretary of State for Health and Social Care, and presented the Hidden Mothers Project where Jess & Elsie's family helped voice the importance of making HG a priority in women's health agenda. In April 2024, PSS launched the first Annual Care and Treatment Survey, gathering responses from over 1,500 women, providing critical insights to shape future service delivery. PSS championed community feedback in preparation for the COVID-19 Inquiry, where PSS held consultative status and introduced a new podcast for healthcare professionals and stakeholders: 'PSS in Conversation With' healthcare professionals to drive engagement. Summer 2024 saw the first in-person Volunteer Conference since the pandemic. In October 2024, at the International Conference on HG, in Los Angeles, USA, the new PSS Mental Health Documentary was presented to amplify the mental health challenges of those affected by HG.

In service delivery and support, our vital helpline supported 810 new service users in Q1 and 643 in Q4, with over 68% reporting symptom improvement. Peer Support facilitated 94 matches in Q1, 99 during mid-year, and 56 in Q4, alongside over 270 volunteer awards presented throughout the year in recognition of exceptional service. PSS delivered 298 counselling sessions across the year to address the impact of HG on sufferers' mental health, with an expanded team of seven counsellors addressing increased demand. There were over 90 new volunteers trained with launch of digital software called Rosterfy, a platform for volunteer engagement. In the most amazing feedback received, 81% said PSS support helped improve their symptoms, 74% reported it influenced their decision to continue their pregnancy, 86% gave the service a 10-star rating, and our Peer Support was rated 4.9 out of 5. This significant feedback has been achieved through the efforts of the PSS team and PSS volunteers, who took 1636 contacts via WhatsApp and provided 23,000 WhatsApp communications; 522 contacts via Helpline and 260 hours spent on the phone; followed by 100s of contacts via email and the PSS website.

PSS has been instrumental in delivering education and training to healthcare professionals by training student midwives at four universities. PSS presented at key national events including the Black Maternal Health Conference and the Primary Care Show. PSS strengthened partnerships with organisations such as East Kent Hospital, The Pelvic Partnership (podcast recording and HG sufferer signposting for pelvic girdle pain) and Surrogacy UK to embed HG pathways and provide holistic care. We fostered new partnerships: in area of Dental Health by producing a Dental Health and HG information PDF; with Teenage Helpline to support girls under the age of 18 who are pregnant and suffering from HG; The Pregnancy Nutritionist for tips on nutrition; The Breastfeeding Network for breastfeeding and HG factsheet.

Chairperson's statement for the year ended 31st December 2024

2024 was a year of progress, partnership, and exceptional results from our service uses which will only drive our purpose and goals. With a strong foundation laid in digital transformation, service excellence, and advocacy, PSS is poised to build on this success in 2025. Priorities include expanding accessibility, particularly for non-English speakers (we engaged with three new community groups: the Black & Mixed Heritage Community, Neurodivergent Community and the Women's Defence Health Network), further advancing our research and policy agenda, and enhancing the reach and resilience of our support networks.

In 2024 our unrestricted income was £85,196 and end of December 2024 a healthy balance remained at £196,417. We maintained a healthy flow of fundraising and are grateful to the Lottery Fund that has helped us achieve our goals.

In 2025, our goals will include campaigning for Xonvea to be included on all formularies across the UK; to create a patient toolkit accessible via PSS website that will include vital information such as UK map of services, pathways and HG friendly practitioners; redesigning support area of website to create a more succinct and inclusive journey for those seeking help, in particular to appeal to diverse, minority and global majority groups known to suffer more severely from HG.

I am extremely excited and proud of the immense and vital work achieved over 2024 and am confident 2025 will be even better.

S. Zafar
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Dr S Zafar
Chair of Trustees

Date: 05/06/2025

Report of the trustees for the year ended 31st December 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

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 £220,126 (2023: £654,098), of which £134,930 (2023: £355,532) was restricted income received in relation to National Lottery, Office manager fund and three Big Give campaigns. Charitable expenditure amounted to £323,920 (2023: £354,448), of which £168,914 (2023: £236,112) was restricted expenditure. The majority of the charity’s expenditure continued to be staffing costs, which were £220,471 (2023: £250,370).

The net movement in funds for the period amounted to a deficit of (£103,794) (2023: surplus of £299,650).

The charity's balance sheet as detailed on page 9 shows a satisfactory position with funds amounting to £281,853 (2023: £385,647).

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 2024, the level of free reserves was £194,198 (2023: £262,922), equivalent to 6 months (2023: 9 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
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 are shown on page 1.

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, CEO.

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.

Statement of trustees' responsibilities for the year ended 31st December 2024

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

Charity law 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, including the income and expenditure, 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 FRS 102 (2019);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper 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.

S. Zafar
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Dr S Zafar
Chair of Trustees

Date: 05/06/2025

Independent Examiner's Report to the Trustees of Pregnancy Sickness Support

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2024 which are set out on pages 8 to 18.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

…………………………..
Kerry Lawrance FCA

Date:

Compass Accountants Limited
Venture House, The Tanneries
East Street, Titchfield, Hants.
PO14 4AR

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31st December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	Unrestricted funds £	Restricted funds £	2023 Total £
Income from:							
Donations and Legacies	3	80,864	134,930	215,794	297,268	355,532	652,800
Investment income	4	4,332	-	4,332	1,298	-	1,298
Total income		85,196	134,930	220,126	298,566	355,532	654,098
Expenditure on:							
Raising funds	5	21,768	-	21,768	24,796	-	24,796
Charitable activities	6	133,238	168,914	302,152	93,540	236,112	329,652
Total expenditure		155,006	168,914	323,920	118,336	236,112	354,448
Net income/(expenditure)		(69,810)	(33,984)	(103,794)	180,230	119,420	299,650
Transfer between funds		-	-	-	-	-	-
Net movement in funds		(69,810)	(33,984)	(103,794)	180,230	119,420	299,650
Reconciliation of funds:							
Total funds brought forward		266,227	119,420	385,647	85,997	-	85,997
Total funds carried forward		196,417	85,436	281,853	266,227	119,420	385,647

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

All income and expenditure derive from continuing activities.

The notes on pages 8 to 18 form an integral part of these financial statements

Balance Sheet

As at 31st December 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	11		2,219		3,305
			2,219		3,305
Current assets					
Debtors	12	1,316		965	
Cash at bank and in hand		284,614		390,252	
		285,930		391,217	
Creditors: amounts falling due within one year	13	(6,296)		(8,875)	
Net current assets			279,634		382,342
Total assets less current liabilities			281,853		385,647
Funds	15				
Restricted funds	16		85,436		119,420
Unrestricted funds			196,417		266,227
Total funds			281,853		385,647

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

Dr S Zafar
Chair of Trustees

Date: 05/06/2025

The notes on pages 8 to 18 form an integral part of these financial statements

Cash flow statement

for the year ended 31 December 2024

	2024	2023
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	(109,370)	299,104
Cash flows from investing activities:		
Income from investments	4,332	1,298
Purchase of tangible fixed assets	(600)	(580)
Proceeds from disposal of tangible fixed assets	-	420
Net cash used in investing activities	3,732	1,138
Financing Activities:		
Repayment of bank loans	-	(4,246)
Net cash used in financing activities	-	(4,246)
Change in cash and cash equivalents in the reporting period	(105,638)	295,996
Cash and cash equivalents at 1 January 2024	390,252	94,256
Cash and cash equivalents at 31 December 2024	**284,614**	**390,252**

Net income/(expenditure) for the reporting period	(103,794)	299,650
Depreciation	1,686	1,522
Loss on disposal of assets	-	230
Income from investments	(4,332)	(1,298)
Movement in working capital		
Decrease/(increase) in debtors	(351)	(267)
(Decrease)/increase in creditors	(2,579)	(733)
Net cash provided by/(used in) operating activities	(109,370)	299,104

Notes to the financial statements
for the year ended 31st December 2024

1 Accounting policies

1.1. 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.

The principal objectives of the charity are detailed in the Trustees report.

1.2. Basis of accounting

The financial statements have been prepared in accordance with the charity's governing document, the Charites Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, The Charites Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charies 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 209). The charity is a Public Benefit Entity as defined in FRS 102.

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

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

1.3. 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.

1.4. 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.

1.5. 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 on covenant is recognised at the time of 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 unknown, the legacy is treated as a contingent asset.

Investment income is recognised once received.

1.6. 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 benefit 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 are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the assets use.

1.7. Tangible fixed assets and depreciation

Tangible fixed assets with a cost or value greater than £100 and a useful life exceeding one year are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures and fittings	-	25% straight line
Computer equipment	-	25% straight line

1.8. 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 of 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).

1.9. Cash and cash equivalents

Cash and cash equivalents include cash in hand and 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.

1.10. Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments.

Financial instruments are recognised in the charities 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 out at amortised cost using effective interest methos unless the arrangement constitutes a financial transaction, where the transaction is measured at the present value of the future receipts discounted at the 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 rate not repayable on demand are for the purposes of furthering the objectives of the public benefit entity. The accounting treatment of 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.

Notes to the financial statements
for the year ended 31st December 2024

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.

3. Donations

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Donations and Gifts	52,387	-	52,387	399,944
Grants from other charities	28,477	134,930	163,407	252,856
	80,864	134,930	215,794	652,800

For the year ended 31st December 2023 the Charity received restricted donations of £355,532 and unrestricted donations of £297,268.

4. Investment income

	Unrestricted funds £	2024 Total £	Unrestricted funds £	2023 Total £
Interest receivable	4,332	4,332	1,298	1,298

5. Raising funds

	Unrestricted funds £	2024 Total £	Unrestricted funds £	2023 Total £
Fundraising and publicity				
Other fundraising costs	3,028	3,028	3,389	3,389
Support costs	18,740	18,740	21,407	21,407
	21,768	21,768	24,796	24,796

Notes to the financial statements
for the year ended 31st December 2024

6. Charitable activities

	Unrestricted funds	Restricted funds	2024 Total	Unrestricted funds	Restricted funds	2023 Total
	£	£	£	£	£	£
Share of support costs	44,541	157,190	201,731	10,706	218,257	228,963
Share of governance costs	88,697	11,724	100,421	82,834	17,855	100,689
	133,238	168,914	302,152	93,540	236,112	329,652

7. Governance and support costs

	Fundraising	Charitable activities	2024 Total	Fundraising	Charitable activities	2023 Total
	£	£	£	£	£	£
Support costs						
Staff costs	18,740	201,731	220,471	21,407	228,963	250,370
Governance costs						
Depreciation	-	1,686	1,686	-	1,752	1,752
Independent examiners fee	-	1,200	1,200	-	1,498	1,498
Accountancy	-	2,254	2,254	-	1,800	1,800
Legal and professional	-	12,198	12,198	-	12,531	12,531
Marketing and publicity	-	10,088	10,088	-	6,078	6,078
Other governance costs	-	72,995	72,995	-	77,030	77,030
	18,740	302,152	320,892	21,407	329,652	351,059

8. Net incoming resources for the year

	2024	2023
	£	£
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	1,686	1,752
Auditors' remuneration	1,200	1,498
Auditors' remuneration from non-audit work	2,254	1,800

9. Employees

	2024	2023
Employment costs	£	£
Wages and salaries	204,350	229,118
Social security costs	12,393	17,752
Other Pension costs	3,728	3,500
	220,471	250,370

One employee received emoluments in the band of £60,000 - £70,000 (2023: None). Included in wages and salaries are termination benefits totaling £Nil (2023: £2,500). Consisting of £Nil statutory redundancy payments (2023: £Nil) and PILON £Nil (2023: £2,500),

Key management personnel remuneration was as follows:
Aggregate compensation in the year was £68,346 (2023: £37,506)

Notes to the financial statements
for the year ended 31st December 2024

Number of employees

The average monthly numbers of employees during the year was as follows:

	2024 Number	2023 Number
	9	13

No trustees (or any person connected with them) received remuneration or benefits during the year or were reimbursed for any expenditure.

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	Computer Equipment	Total
	£	£	£
Cost			
At 1st January 2024	1,436	5,769	7,205
Additions	-	600	600
Disposals	-	-	-
At 31st December 2024	1,436	6,369	7,805
Depreciation			
At 1st January 2024	1,152	2,748	3,900
Charge for the year	217	1,469	1,686
Eliminated in respect of disposals	-	-	-
At 31st December 2024	1,369	4,217	5,586
Net book values			
At 31st December 2024	67	2,152	2,219
At 31st December 2023	284	3,021	3,305

All tangible fixed assets are held and used for direct charitable purposes.

12. Debtors

	2024	2023
	£	£
Trade Debtors	430	92
Prepayments and accrued income	886	873
	1,316	965

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank Loans	-	-
Other taxes and social security	3,956	5,050
Trade creditors	-	533
Accruals and deferred income	2,340	3,292
	6,296	8,875

14. Retirement benefit schemes

Defined contribution schemes
The charity operates a defined contribution 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 £3,728 (2023: £3,500).

15. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 December 2024 as represented by:			
Tangible fixed assets	2,219	-	2,219
Current assets/(liabilities)	194,198	85,436	279,634
	196,417	85,436	281,853

	Unrestricted Funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 December 2023 as represented by:			
Tangible fixed assets	3,305	-	3,305
Current assets/(liabilities)	262,922	119,420	382,342
	266,227	119,420	385,647

16. Restricted funds

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

	At 1 January 2024	Incoming resources	Outgoing resources	At 31 December 2024
	£	£	£	£
The National Lottery Community Fund – RC England Wide	-	134,930	(119,295)	15,635
Office manager fund	77,275	-	(26,545)	50,730
Upgrading the PSS Peer Support Network	9,201	-	(1,050)	8,151
Improving the mental health of HG Sufferers	15,400	-	(12,166)	3,234
Improving treatment pathways for women with HG	17,544	-	(9,858)	7,686
	119,420	134,930	(168,914)	85,436

	At 1 January 2023	Incoming resources	Outgoing resources	At 31 December 2023
	£	£	£	£
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
	-	355,532	(236,112)	119,420

Purposes of restricted funds

The National Lottery Community Fund – The project aims to improve mental health 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 their 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.

Office manager fund – Donation to recruit an office/operations manager and pay for one year's 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 Gravadrium (HG).

Improving the mental health of HG sufferers – Hyperemesis Gravidarum (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 Gravidarum (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 fund to improve knowledge of healthcare professionals.

Notes to the financial statements
for the year ended 31st December 2024

17. Analysis of changes in net funds

The carrying amounts of the charity's financial instruments are as follows:

	At January 2024	Cash Flows	At December 2024
	£		£
Cash at bank and in hand	390,252	(105,638)	284,614

18. Related Party Transactions

During the year the charity received no donations from any Trustees (2023: £100,000 from one trustee).

Accounts

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 MILL

PREGNANCY SICKNESS SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number (England and Wales)	1094788
Charity number (Scotland)	SC050343
Principal address	25 Barnes Wallis Road Fareham Hampshire PO15 5TT
Independent examiner	Old Mill Accountancy Limited Unit 2 Greenways Business Park Bellinger Close CHIPPENHAM Wiltshire SN15 1BN
Bankers	Lloyds Bank PLC 25 Gresham Street London EC2V 7HN
	CAF Bank Limited 25 Kings Hill Avenue Kings Hill WEST MAILING Kent ME19 4JQ

PREGNANCY SICKNESS SUPPORT

CONTENTS

PREGNANCY SICKNESS SUPPORT

CHAIRPERSON'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2023

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> Out 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 Operation's 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

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.

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.

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

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

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	**3**	297,268	355,532	652,800	176,440
Investments	**4**	1,298	-	1,298	223
Total income		298,566	355,532	654,098	176,663
Expenditure on:					
Raising funds	**5**	24,796	-	24,796	58,492
Charitable activities	**6**	93,540	236,112	329,652	165,527
Total expenditure		118,336	236,112	354,448	224,019
Net income/(expenditure) for the year/ Net movement in funds		180,230	119,420	299,650	(47,356)
Fund balances at 1 January 2023		85,997	-	85,997	133,353
Fund balances at 31 December 2023		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	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	**11**		3,305		4,897
Current assets					
Debtors	**12**	965		698	
Cash at bank and in hand		390,252		94,256	
		391,217		94,954	
Creditors: amounts falling due within one year	**14**	(8,875)		(13,854)	
Net current assets			382,342		81,100
Total assets less current liabilities			385,647		85,997
Net assets			385,647		85,997
The funds of the charity					
Restricted income funds	**16**		119,420		-
Unrestricted funds			266,227		85,997
			385,647		85,997

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

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

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.

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.

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 are 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.

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
For the year ended 31 December 2022	134,134	42,306		176,440

4 Investments

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

5 Raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Fundraising and publicity				
Other fundraising costs	3,389	-	3,389	2,852
Support costs	21,407	-	21,407	55,640
	24,796	-	24,796	58,492
For the year ended 31 December 2022	58,492	-		58,492

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
	329,652	165,527
Analysis by fund		
Unrestricted funds	93,540	121,690
Restricted funds	236,112	43,837
	329,652	165,527

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
	250,370	100,689	351,059	150,129	71,038	221,167
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
	250,370	100,689	351,059	150,129	71,038	221,167

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.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	13	8

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

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:

	2023 £	2022 £
Aggregate compensation	37,506	35,360

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.

11 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 January 2023	1,436	8,015	9,451
Additions	-	580	580
Disposals	-	(2,826)	(2,826)
At 31 December 2023	1,436	5,769	7,205
Depreciation and impairment			
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)
At 31 December 2023	1,152	2,748	3,900
Carrying amount			
At 31 December 2023	284	3,021	3,305
At 31 December 2022	536	4,361	4,897

12 Debtors

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

13 Loans and overdrafts

	2023	2022
	£	£
Bank loans	-	4,246
Payable within one year	-	4,246

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.

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
		8,875	13,854

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).

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.

		Movement in funds		
	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 31 December 2023
	£	£	£	£
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
	-	355,532	(236,112)	119,420

Prior year	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£
The National Lottery Community Fund – RC England Wide	-	42,306	(42,306)	-
Website fund	1,531	-	(1,531)	-
	1,531	42,306	(43,837)	-

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, Hypermesis Gravadrium (HG).

Improving the mental health of HG sufferers - Hyperemesis Gravidarum (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 Gravidarum (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

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

Prior year	**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
	85,997	-	85,997

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
Cash generated from/(absorbed by) operations	299,104	(44,366)

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

Accounts

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.

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.

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

CONTENTS

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.

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

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).

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

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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;

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

C Dean
Chairperson and Trustee
Dated: 26 September 2023

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

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:					
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
Expenditure on:					
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

		2022		2021	
	Notes	**£**	**£**	**£**	**£**
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	
		94,954		136,727	
Creditors: amounts falling due within one year	**14**	(13,854)		(8,065)	
Net current assets			81,100		128,662
Total assets less current liabilities			85,997		133,353
Income funds					
Restricted funds	**16**		-		1,531
Unrestricted funds			85,997		131,822
			85,997		133,353

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

C Dean
Trustee

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.

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.

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 are 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.

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
For the year ended 31 December 2021	58,569	110,795		169,364

4 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	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
For the year ended 31 December 2021	2,051	9,473		11,524

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.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	8	5

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
	150,743	82,684

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
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
At 31 December 2022	900	3,654	4,554
Carrying amount			
At 31 December 2022	536	4,361	4,897
At 31 December 2021	896	3,795	4,691

12 Debtors

	2022	2021
Amounts falling due within one year:	**£**	**£**
Trade debtors	120	-
Prepayments and accrued income	578	415
	698	415

13 Loans and overdrafts

	2022	2021
	£	**£**
Bank loans	4,246	-
Payable within one year	4,246	-

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	**13**	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
		13,854	8,065

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).

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 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£
The National Lottery Community Fund – RC England Wide	-	42,306	(42,306)	-
Website fund	1,531	-	(1,531)	-
	1,531	42,306	(43,837)	-

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
	-	110,795	(109,264)	1,531

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.

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
	85,997	-	85,997

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
	131,822	1,531	133,353

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 21st November 2022 and resigned 23rd 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....................................

Accounts

Charity Registration No. 1094788

PREGNANCY SICKNESS SUPPORT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2021

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

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: ....

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.

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.

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

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

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

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

	Notes	31 December 2021 £	£	31 March 2021 £	£
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	
		136,727		78,813	
Creditors: amounts falling due within one year	**12**	(8,065)		(3,217)	
Net current assets			128,662		75,596
Total assets less current liabilities			133,353		77,058
Income funds					
Restricted funds	**14**		1,531		-
Unrestricted funds			131,822		77,058
			133,353		77,058

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

C Dean
Chairperson and Trustee

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.

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.

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.

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

4 Investments

	31 December 2021 £	31 March 2021 £
Interest receivable	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
Fundraising and publicity	2,051	9,473	11,524	4,954

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
	101,548	113,131
Analysis by fund		
Unrestricted funds	1,757	31,672
Restricted funds	99,791	81,459
	101,548	113,131

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
	81,498	29,523	111,021	78,020	38,611	116,631
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
	81,498	29,523	111,021	78,020	38,611	116,631

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.

9 Employees

The average monthly number of employees during the period was:

	31 December 2021 Number	31 March 2021 Number
	5	3

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
	82,684	81,031

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
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
At 31 December 2021	540	2,061	2,601
Carrying amount			
At 31 December 2021	896	3,795	4,691
At 31 March 2021	287	1,175	1,462

11 Debtors

	31 December 2021	31 March 2021
Amounts falling due within one year:	**£**	**£**
Prepayments and accrued income	415	413

12 Creditors: amounts falling due within one year

	31 December 2021	31 March 2021
	£	**£**
Trade creditors	665	-
Other creditors	380	217
Accruals and deferred income	7,020	3,000
	8,065	3,217

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).

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 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
	-	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	**Restricted funds**	**Total**
	2021	**2021**	**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.

16 Related party transactions

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

Accounts

Charity Registration No. 1094788

PREGNANCY SICKNESS SUPPORT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

OLD MILL

PREGNANCY SICKNESS SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K Chappelle	(Appointed 14 April 2020)
	Dr R Gadsby	
	M O'Hara	
	C Dean	
	S Zafar	
	C J Pratt	
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

PREGNANCY SICKNESS SUPPORT

CHAIRPERSON'S REPORT

FOR THE YEAR ENDED 31 MARCH 2021

As was the case for most of the world, the year 2020 was the most challenging in living memory in many ways thanks to the global pandemic caused by Covid-19. At the end of March 2020 the UK was put in a national lockdown and our staff were set up to work from home. We saw an almost immediate increase in demand for our services and feedback from our service users suggests this was largely due to reduced access to primary and secondary care, increased fears of healthcare interactions and the increased social/emotional burden of lockdown combined with HG and subsequent decreased access to personal support networks. In addition to the increased demand and requirements for staff to work from home, a number of the Trustees are themselves healthcare professionals and were deployed to clinical areas and our medical board who provide support to our staff were overwhelmed clinically also. As a result of this, much of our planned activities outside our core support provision was put on hold and other projects and events were adapted to online versions.

Although our Scotland volunteer conference was cancelled due to covid restrictions, we held a very successful National Conference online at the start of May which was well attended by current and potential volunteers with presentations on the Wrisk Project, Bio-resource research, patient involvement in research and volunteer experiences of supporting people through HG. We also held a number of Healthcare professional training sessions online instead of face to face and as a result reached much higher numbers of participants. In total we provided training to around 250 healthcare professionals. This was an unexpected benefit of the covid pandemic as prior to this most healthcare professionals and organisations were not particularly “online-savvy” or confident engaging in online meetings. Our previous experience as a predominantly online charity, which has been holding trustee and other meeting online for many years, set us in good stead for the adaptation and the transition was perhaps easier for us than for many other charities, organisations and institutions. We also held a successful online HG Awareness Day with excellent guest speakers such as Charlotte Howden and Michelle Owen, family activities, interactive events and plenty of fundraising. I am particularly proud of our ability to seize the unexpected opportunities the covid pandemic presented and use our strengths to take advantage of them.

In addition to our core lottery funding which started in January 2020 we raised in the region of £40,000 through volunteer fundraising activities, which considering the impact of the pandemic on fundraising events and public finances, I am extremely proud of. In January 2021 we applied for, and were awarded, ~£25,000 top up funding for Covid relief which enabled us to increase our support staff. The bulk of our spending is on staff salaries to operate the core functions of the charity and towards the end of the year we were able to expand the team to meet demand. Considering the impact and reach we are having I think the value our charity stretches out of every pound received is impressive and noteworthy.

We increased our volunteer pool by approximately 60 new volunteers this year and received almost 3,000 new contacts from sufferers. Most new contacts have multiple ongoing contacts and 641 sufferers were matched with peer supporters in 2020-2021.

Despite these successes there can be no denying that 2020 presented unprecedented challenges and we, like everyone, felt the effects of these. Our biggest challenge has been staffing and we have had a high turnover through this year. Remote management and supervision of a trainee staff member proved difficult, and it was apparent that the required skills and qualities within our management were not readily available. The transition between office and home and changing government goal posts also led to low morale and a disconnected team despite efforts to stay connected through online meetings and social-distanced outdoor meet ups. Our manager, Karen Lodge, left after nearly 6 years of service with the charity. In January 2021 we employed a Chief Executive Officer with the intention of building on our established strategy and direction. However, it rapidly became clear that an external senior staff member, whose experience was from much larger, mainstream third sector and commercial organisations, struggled to appreciate the specific challenges faced by such a small, grassroots organisation addressing a niche and “unpopular” condition. The position therefore did not work out within the probationary period. Reflection and learning from this prompted an internal restructure within the Charity and Leonie Searle was promoted to Chief Operations Officer (COO). Junior staff were recruited into well defined, specific roles rather than general charity roles. We now have a support team manning the helplines, a peer support coordinator, a fundraising coordinator, and a project administrator working under the COO.

PREGNANCY SICKNESS SUPPORT

CHAIRPERSON'S REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Research was largely put on hold with the Bio-resource shutting its doors to all non-covid projects and research staff being redeployed clinically. However, we have continued to work with smaller projects as they have arisen, and the James Lind Alliance Priority Setting Project for Hyperemesis Gravidarum Research published its resulting top ten priority questions. PSS funded the James Lind Alliance aspect of this project, and it is hoped that with focused direction research in this field can achieve greater impact.

National media has been difficult to engage as the entire world has been consumed with pandemic news. Despite this we have several small local stories in newspapers and magazines and our social media following has grown significantly with a target on Instagram being reached which allows us additional features and functions for profiles with high numbers of followers; a goal we had been trying to achieve for the previous few years. This has led to collaborations with high profile social media accounts and organisations within the pregnancy sector, this huge reach online resulting in increased awareness of the condition and the information and support which we are able to offer as a national charity and many opportunities have stemmed from this.

Our first report to the National Lottery in January 2021 was well received and feedback was exceptionally positive, and our impact and reach on such a small budget was both recognised and commended; I think we should be particularly proud of our growth and reach.

Overall, despite the challenges of covid and its impact on our staff and increased demand for our services I feel that we have fared surprisingly well through what must surely be the most challenging year for most people in living memory. I am optimistic about the year ahead as vaccines are developed for covid and restrictions will start to lift and conferences, events and research projects can reopen.

....

Caitlin Dean, RGN, MSc

Chairperson Trustee for Pregnancy Sickness Support

Dated: ....

PREGNANCY SICKNESS SUPPORT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 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 year amounted to £134,139 (2020:£83,071), of which £81,459 was restricted income received in relation to National Lottery Grant. Charitable expenditure amounted to £118,085 (2020:£89,327), of which £81,459 was restricted expenditure relating to the utilisation of the National Lottery Grant received.. The majority of the charity’s expenditure continued to be staffing costs, which were £81,031 (2020:£54,380).

The net movement in funds for the year amounted to a surplus of £16,054 (2020: deficit of £6,256).

The charity's balance sheet as detailed on page 7 shows a satisfactory position with funds amounting to £77,058 (2020: £61,004).

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 March 2021, the level of free reserves was £75,596 (2020:£58,811), equivalent to 8 months (2020: 8 months) of recurring expenditure.

As trustees of the PSS charity, we confirm that the financial reserves at the end of the financial year to April 21 are higher than the charities reserves policy. During this period the UK has been experiencing the devastating effects of the Covid 19 pandemic. Many other charities have suffered very large reductions in donation income which have tested their financial viability. PSS relies significantly on its donor income, and the trustees had concerns that PSS donor income would suffer significantly. They, therefore, felt that it was important to maintain very healthy reserves, to counter the expected reductions in donor income and to enable the charity to continue to function through pandemic times.

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.

Plans for the future

In the coming year we plan to improve our fundraising strategy through a number of new initiatives and the implementation of a Fundraising CRM Database (Donorfy). Initiatives we have planned are the HG Hero Challenges, "work for good" initiatives, contract generator for small business relationships and targeted monthly newsletters and bi-monthly regular donor communications. In 2022 we will be submitting our next Lottery application for funding for 2023 onwards, in which we plan to include funding for office expansion.

We would like to overhaul and update the website which hasn't been updated for a few years now. We are seeking funding for this at present and are planning the update and creating content. Our social media has grown significantly and we plan to continue the expansion of this with a structured strategy. Social media is particularly important for our charity due to the demographics of our key stakeholders.

We would like to recruit some new trustees to increase the skills on the board and address gaps in the current board. This is proving difficult but we are exploring strategies for this. In the next year I would like to formalise the governance roles and strengthen the board to reflect the new size of the charity and level of governance required. Due to our growth the charity has changed from being largely Trustee run as a small charity to a larger, staff run organisation. This growth is fantastic but our governance structures need to adapt to provide oversight, direction and challenge rather than providing day-to-day running and practical work.

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	(Appointed 14 April 2020)
Dr R Gadsby	
M O'Hara	
C Dean	
S Zafar	
C J Pratt	

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.

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

C Dean
Chairperson and Trustee
Dated: 28 January 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 year ended 31 March 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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: 28 January 2022

PREGNANCY SICKNESS SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
Income from:					
Donations and legacies	**3**	52,634	81,459	134,093	83,017
Investments	**4**	46	-	46	54
Total income		52,680	81,459	134,139	83,071
Expenditure on:					
Raising funds	**5**	4,954	-	4,954	2,145
Charitable activities	**6**	31,672	81,459	113,131	87,182
Total resources expended		36,626	81,459	118,085	89,327
Net income/(expenditure) for the year/ Net movement in funds		16,054	-	16,054	(6,256)
Fund balances at 1 April 2020		61,004	-	61,004	67,260
Fund balances at 31 March 2021		77,058	-	77,058	61,004

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 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**10**		1,462		2,193
Current assets					
Debtors	**11**	413		1,720	
Cash at bank and in hand		78,400		61,267	
		78,813		62,987	
Creditors: amounts falling due within one year	**12**	(3,217)		(4,176)	
Net current assets			75,596		58,811
Total assets less current liabilities			77,058		61,004
Income funds					
Unrestricted funds			77,058		61,004
			77,058		61,004

The financial statements were approved by the Trustees on 28 January 2022

C Dean
Chairperson and Trustee

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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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.

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.

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.

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 adn 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.

3 Donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
Donations and gifts	52,614	-	52,614	42,795
Grants from other charities	20	81,459	81,479	40,222
	52,634	81,459	134,093	83,017

4 Investments

	2021 £	2020 £
Interest receivable	46	54

5 Raising funds

	2021 £	2020 £
Fundraising and publicity		
Other fundraising costs	1,454	145
Support costs	3,500	2,000
Fundraising and publicity	4,954	2,145

6 Charitable activities

	2021	2020
	£	£
Share of support costs (see note 7)	74,520	53,219
Share of governance costs (see note 7)	38,611	33,963
	113,131	87,182
Analysis by fund		
Unrestricted funds	31,672	87,182
Restricted funds	81,459	-
	113,131	87,182

7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	74,520	3,011	77,531	53,219	1,161	54,380
Depreciation	-	731	731	-	731	731
Fundraising costs	3,500	-	3,500	2,000	-	2,000
Independent Examiners' fee	-	3,000	3,000	-	2,850	2,850
Legal and professional	-	420	420	-	-	-
Marketing and publicity	-	886	886	-	7,681	7,681
Other governance costs	-	30,563	30,563	-	21,540	21,540
	78,020	38,611	116,631	55,219	33,963	89,182
Analysed between						
Fundraising	3,500	-	3,500	2,000	-	2,000
Charitable activities	74,520	38,611	113,131	53,219	33,963	87,182
	78,020	38,611	116,631	55,219	33,963	89,182

Governance costs includes payments to the independent examiner of £1,050 (2020- £1,000) for examination fees, and £1,950 (2020:£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 year.

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	3	3

Employment costs	**2021** **£**	**2020** **£**
Wages and salaries	66,978	47,512
Social security costs	6,684	1,076
Pension and other staff costs	3,869	5,792
	77,531	54,380

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 2020	573	2,351	2,924
At 31 March 2021	573	2,351	2,924
Depreciation and impairment			
At 1 April 2020	143	588	731
Depreciation charged in the year	143	588	731
At 31 March 2021	286	1,176	1,462
Carrying amount			
At 31 March 2021	287	1,175	1,462
At 31 March 2020	430	1,763	2,193

11 Debtors

Amounts falling due within one year:	2021 £	2020 £
Other debtors	-	1,257
Prepayments and accrued income	413	463
	413	1,720

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	1,145
Other creditors	217	181
Accruals and deferred income	3,000	2,850
	3,217	4,176

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 £3,011 (2020 - £1,083).

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 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£
The National Lottery Community Fund – RC England Wide	-	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.
This fund is a new fund in the year and so there are no comparative amounts to disclose.

15 Related party transactions

During the year the charity received a £10,000 donation from a trustee (2020:£nil).