

Charity registration number SC020638 (Scotland)



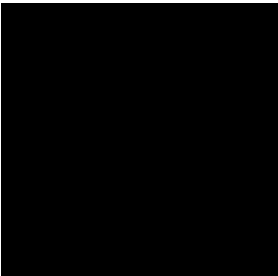
Alexander Sloan
Accountants and Business Advisers

SCOTTISH CARE & INFORMATION ON MISCARRIAGE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

SCOTTISH CARE & INFORMATION ON MISCARRIAGE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



Charity number (Scotland)

SC020638

Principal address

285 High Street
Glasgow
G40QS

Independent examiner



Alexander Sloan
180 St Vincent Street
Glasgow
G25SG

SCOTTISH CARE & INFORMATION ON MISCARRIAGE

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SCOTTISH CARE & INFORMATION ON MISCARRIAGE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 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 Trust Deed, 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)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The Charity was established to relieve the suffering and distress and advance the health of persons suffering from the effects of miscarriage, and to offer counselling to people who have suffered as a result of miscarriage by associating with Local Authorities, Health Authorities and voluntary organisations in a common effort to advance education and collate information pertaining to the management of miscarriage.

SCIM was formed in 1994 to develop a fully comprehensive approach to managing the emotional health care of women, men and young people from Glasgow and the wider communities throughout Scotland who have suffered pregnancy loss.

Achievements and performance

This year was challenging for the charity due to the repeated flooding of the head office. In this year we have provided 868 therapeutic counselling support sessions to people Scotland wide. The service responded to the needs of the service users and provided 140 fertility management session. 300 information packs were sent to clients and health providers. Social media support and information was 14,749. This year we received 65 new client referrals from hospitals, GP's, Social work services and well woman clinics. Website and emails was 4,630.

It was a proud moment for SCIM, having helped the Scottish Government, alongside others in the development of a Memorial Book of Pregnancy and Baby Loss. A commemorative record held by the National Records of Scotland. The book recognises the loss of a baby prior to 24 weeks.

I would like to thank the committee members for their continued support and commitment throughout the year, our full-time member of staff as this has been a difficult year. I also thank our volunteers for their continuous support to women and families who have suffered miscarriage. Finally, I would like to thank our funders without whom none of our work would be possible.

Financial review

The charity had net incoming resources of £920 for the year (2022 - outgoing £5,374) and has accumulated reserves of £59,092 (2022 - £58,172) at the balance sheet date of which £nil (2022 - £nil) are restricted.

Reserves Policy

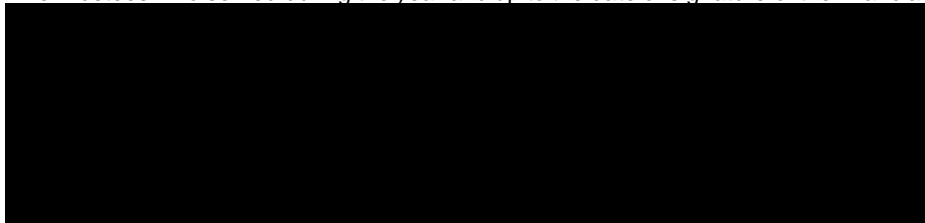
It is the policy of the charity to maintain unrestricted funds at a level to provide sufficient funds to cover management, administration and support costs.

The trustees are satisfied that the current reserves levels are sufficient to meet these requirements.

Structure, governance and management

The Charity is governed by its Trust Deed. The charity is a registered Scottish Charity, number SCO20638.

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



SCOTTISH CARE & INFORMATION ON MISCARRIAGE

TRUSTEES' REPORT (CONTINUED)


FOR THE YEAR ENDED 31 MARCH 2023



Appointment of Trustees

The Trustees of the Charity are the members of the Management Committee. Members of the Management Committee are appointed by election at the Annual General Meeting of the Charity, with terms of office running for a period of one year.

Independent Examiner

 was appointed as independent examiner of the Charity as the designated Partner of Alexander Sloan, Accountants & Business Advisers responsible for this engagement. The Trustees recommend that she remains in office as independent examiner until further notice.

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



Trustee

Dated: --- - ' . .? .? ? ---.

SCOTTISH CARE & INFORMATION ON MISCARRIAGE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SCOTTISH CARE & INFORMATION ON MISCARRIAGE

I report on the financial statements of the charity for the year ended 31 March 2023, which are set out on pages 4 to 15.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

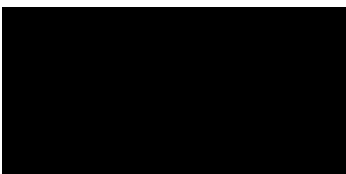
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Alexander Sloan
180 St Vincent Street
Glasgow
G25SG

14/12/2023
Dated:

SCOTTISH CARE & INFORMATION ON MISCARRIAGE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total	Total
	Notes	2023 £	2023 £	2023 £	2023 £	2022 £
<u>Income from:</u>						
Donations and legacies	3	9,978			9,978	9,788
Income from charitable activities	4			18,000	18,000	12,500
Other trading activities	5	4,397			4,397	1,939
Total income		14,375		18,000	32,375	24,227
<u>Expenditure on:</u>						
Raising funds	6	216			216	276
Cost of charitable activities	7	13,239		18,000	31,239	29,325
Total expenditure		13,455		18,000	31,455	29,601
Net movement in funds		920			920	(5,374)
Fund balances at 1 April 2022		58,010	162		58,172	63,546
Fund balances at 31 March 2023		58,930	162		59,092	58,172

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 7 to 15 form an integral part of these financial statements.

SCOTTISH CARE & INFORMATION ON MISCARRIAGE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	9,788			9,788
Income from charitable activities	4			12,500	12,500
Other trading activities	5	1,939			1,939
Total income		11,727		12,500	24,227
<u>Expenditure on:</u>					
Raising funds	6	276			276
Cost of charitable activities	7	16,825		12,500	29,325
Total expenditure		17,101		12,500	29,601
Net movement in funds		(5,374)			(5,374)
Fund balances at 1 April 2021		63,384	162		63,546
Fund balances at 31 March 2022		58,010	162		58,172

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 7 to 15 form an integral part of these financial statements.

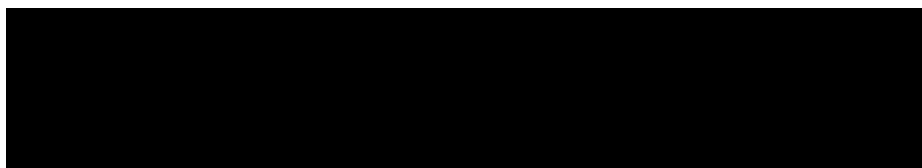
SCOTTISH CARE & INFORMATION ON MISCARRIAGE

BALANCE SHEET

ASAT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		303		455
Current assets					
Cash at bank and in hand		60,609		59,267	
Creditors: amounts falling due within one year	13	(1,820)		(1,550)	
Net current assets			58,789		57,717
Total assets less current liabilities			59,092		58,172
Income funds					
<u>Unrestricted funds</u>					
Designated funds	14	162		162	
General unrestricted funds		58,930		58,010	
			59,092		58,172
			59,092		58,172

The financial statements were approved by the Trustees on 14/12/2023



SCOTTISH CARE & INFORMATION ON MISCARRIAGE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Scottish Care & Information on Miscarriage is a Scottish Charitable Incorporated Organisation (SCIO), A Scottish registered charity. The registered office address (and principal office) is 285 High Street, Glasgow, G4 0QS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Trust Deed, 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)" (as amended for accounting periods commencing from 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.

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 Income

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.

Grants receivable

Income from government and other grants, whether 'capital' or 'revenue' in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity.

Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

SCOTTISH CARE & INFORMATION ON MISCARRIAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Raising Funds

Expenditure on raising funds includes all expenditure incurred by a charity to raise funds for its charitable purposes. It includes the costs of all fundraising activities and events together with those costs incurred in seeking donations, grants and legacies and investment management costs.

Charitable activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

Governance costs

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

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, fittings and equipment	25% straight line
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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.

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).

SCOTTISH CARE & INFORMATION ON MISCARRIAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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.

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

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.

1.9 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.

1.10 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.

SCOTTISH CARE & INFORMATION ON MISCARRIAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Donations	9,978	9,788

4 Income from charitable activities

	2023 £	2022 £
Grants	18,000	12,500
The Scottish Government	15,000	12,500
The Wood Foundation	3,000	
	18,000	12,500

5 Other trading activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Fundraising events	4,397	1,939

6 Raising funds

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Advertising		60
Other fundraising costs	216	216
Fundraising and publicity	216	276
	216	276

SCOTTISH CARE & INFORMATION ON MISCARRIAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Raising funds (Continued)

7 Cost of charitable activities

	2023	2022
	£	£
Staff costs	23,857	22,738
Depreciation and impairment	152	240
Premises costs	1,871	1,739
Running costs	3,793	3,202
Governance costs	1,566	1,406
	31,239	29,325
	31,239	29,325
Analysis by fund		
Unrestricted funds - general	13,239	16,825
Restricted funds	18,000	12,500
	31,239	29,325

8 Trustees

None of the Trustees received any remuneration or expenses from the charity during the year or the prior year.

The Treasurer's wife is the Project Manager of the charity whose remuneration is stated in note 9 of the accounts.

SCOTTISH CARE & INFORMATION ON MISCARRIAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Project manager		

Employment costs

	2023 £	2022 £
Wages and salaries	23,161	22,072
Other pension costs	696	666
	23,857	22,738

The remuneration of key management personnel during the year, including wages and salaries and employer's contributions to national insurance and pensions, was £23,857 (2022 - £22,738).

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

10 Net income/(expenditure) for the year

	2023 £	2022 £
Net income/(expenditure) for the year is stated after charging:		
Independent examiner's fee	1,566	1,406
Depreciation of owned tangible fixed assets	152	240

11 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.

SCOTTISH CARE & INFORMATION ON MISCARRIAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 April 2022	5,533
At 31 March 2023	5,533
Depreciation and impairment	
At 1 April 2022	5,078
Depreciation charged in the year	152
At 31 March 2023	5,230
Carrying amount	
At 31 March 2023	303
At 31 March 2022	455

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security		14
Other creditors	135	
Accruals and deferred income	1,685	1,536
	1,820	1,550

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		Balance at 31 March 2023
	Balance at 1 April 2021	Income	Balance at 1 April 2022	Income	Balance at 31 March 2023
	£	£	£	£	£
Research Reserve	162		162		162
	162		162		162

Research Reserve

The research reserve sets aside funds to finance the research into the different causes of miscarriage.

SCOTTISH CARE & INFORMATION ON MISCARRIAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds

	General fund	Designated fund	Restricted fund	Total	General fund	Designated fund	Restricted fund	Total
	2023	2023	2023	2023	2022	2022	2022	2022
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:								
Tangible assets	303	-		303	455			455
Current assets/(liabilities)	58,627	162		58,789	57,555	162		57,717
	--	--	--	--	--	--	--	--
	58,930	162		59,092	58,010	162		58,172

SCOTTISH CARE & INFORMATION ON MISCARRIAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

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

	Movement in funds			Movement in funds		
	Income	Expenditure	Balance at 1 April 2022	Income	Expenditure	Balance at 31 March 2023
	£	£	£	£	£	£
Covid-19 Therapeutic Response	12,500	(12,500)				
Counselling Service				15,000	(15,000)	
YPI Funding				3,000	(3,000)	
	12,500	(12,500)		18,000	(18,000)	

Covid-19 Therapeutic Response

Funding was received from The Scottish Government towards providing a specific therapeutic response to the needs and demands of clients in the evolving COVID-19 pandemic in both 2021 and 2022. This fund was fully expended by 31st March 2022.

Counselling Service

During the current financial year (22/23) £15,000 funding was received from the Scottish Government towards the costs of developing and sustaining a counselling service which provides a therapeutic response to identified beneficiaries and to promote services throughout Scotland to assist people to connect with services in the wider community to ensure the best possible care. This funding was used in full during the financial year to 31 March 2023.

Youth and Philanthropy Initiative (YPI) (funded by The Wood Foundation)

During the financial year, SCIM received a grant award of £3,000 having been championed by students taking part in the Youth and Philanthropy Initiative which is funded by the Wood Foundation. These funds were fully utilised towards staff costs in delivering sessions.

17 Related party transactions

Other than as detailed in notes 8 & 9 there were no disclosable related party transactions in the year (2022-2023).