SEESAW

England & Wales · Charity number 1076321

Details

Other names	THE BEREAVED CHILDRENS PROJECT
Status	Registered
Legal form	Charitable company
Company number	03790965
Registered	1999-06-30
Register	View on the Charity Commission register

Contact

Address	2 Merewood Avenue Headington Oxford OX3 8EF
Phone	01865744768
Email	info@seesaw.org.uk
Website	www.seesaw.org.uk

Activities

Objects: THE RELIEF OF SICKNESS AND DISTRESS AND THE ADVANCEMENT OF EDUCATION, IN PARTICULAR, BUT WITHOUT LIMITATION , BY:THE SUPPORT OF CHILDREN AND YOUNG PEOPLE WHO HAVE SUFFERED OR ABOUT TO SUFFER A BEREAVEMENT; ANDTHE PROMOTION OF STUDY AND RESEARCH AND THE DISSEMINATION OF THE USEFUL RESULTS OF ANY SUCH RESEARCH IN RELATION TO THE EFFECTS OF SUCH LOSS AND INTO METHODS OF SUPPORTING BEREAVED CHILDREN AND YOUNG PEOPLE AND THE PROVISION OF TRAINING AND EDUCATION IN RELATION TO THOSE EFFECTS AND METHODS.

Activities: SeeSaw provides a grief support service for young people in Oxfordshire. We provide tailored support for young people before and after the death of a close family member by: face to face age-appropriate sessions for young people; advice, guidance and support to parents; training, advice, guidance and resources to increase understanding of children's bereavement with a special service for schools.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE OXFORDSHIRE
- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£629,457	£471,018	£565,014	14
2024-06-30	£475,848	£413,957	-	-
2023-06-30	£433,520	£430,692	-	-
2022-06-30	£312,369	£394,910	-	-
2021-06-30	£372,900	£383,890	-	-

Trustees

Name	Role	Appointed
Andrew Smith		2026-05-11
Debbie Chapel		2020-10-26
Denise Cripps		2026-05-11
Dr Katherine Halkerston		2025-11-03
Dr MARILYN RELF		
Glynis Phillips		
Kay Symons		
Nicholas Couldrick		2022-10-24
Robert Kirtland		2023-10-23
Sheila Hurst		2016-07-27

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SEESAW

England & Wales - Charity number 1076321

Accounts

SEESAW

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED
30 JUNE 2025

Richard Riley & Associates Ltd
Howbery Park
Benson Lane
Wallingford
Oxfordshire
OX10 8BA

Registered Charity Number: 1076321

Company Registration Number: 03790965

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CHARITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2025

TRUSTEES AND DIRECTORS

	Sub-group
Dr Gillian Forrest (Chair)	CSG
Ms Glynis Phillips (Secretary)	FRSG
Dr Marilyn Relf	CSG
Ms Kay Symons	FSG/FRSG
Mr Robert Kirtland	FSG/FRSG
Mr Hugh Roderick (resigned 21st October 2024)	FRSG
Mrs Sheila Hurst	CSG
Mr Nick Couldrick ACMA GGMA (Treasurer)	FSG
Dr Michael Shea	CSG
Ms Debbie Chapel	CSG
Members of Clinical Sub-Group	CSG
Members of Financial Sub-Group	FSG
Members of Fundraising Sub-Group	FRSG

SENIOR STAFF

Director - Ms Judith Mulligan

REGISTERED (AND PRINCIPAL) OFFICE

Bush House
2 Merewood Avenue
Headington, Oxford, OX3 8EF

COMPANY REGISTRATION NUMBER

03790965 England and Wales

CHARITY REGISTRATION NUMBER

1076321 England and Wales

ACCOUNTANTS

Richard Riley & Associates Ltd
Howbery Park
Benson Lane
Wallingford
Oxfordshire
OX10 8BA

BANKERS

CAF Bank
Kings Hill
West Malling
Kent
ME19 4TA

SOLICITORS

Freeths LLP
Spires House
5700 Oxford Business Park South
Oxford
OX4 2RW

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their Annual Report for the year ended 30 June 2025 under the Charities Act 2011, the Companies Act 2006 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), together with the independently examined financial statements for the year.

REFERENCE AND ADMINISTRATIVE INFORMATION

SeeSaw registered as a company limited by guarantee on 17th June 1999 and with the Charity Commission on 30 June 1999 as a charity (registered number 1076321). The names of all Trustees at the date of this report and of those in office during the year, together with details of the senior staff, advisers of SeeSaw and the principal office of the charity, are given on pages 3 and 4.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing documents

The governing document is the Memorandum and Articles of Association.

Board of trustees

The board of trustees is constituted and regulated in accordance with the Governing Document. New members are elected on the basis of the skills needed to complement the trustee body, and their commitment to the charitable objectives of SeeSaw. The board of trustees determines the ongoing strategic direction of the Charity and regulates its administration and the management of its finances and assets. It meets regularly and is advised by three subgroups.

Recruitment and training of trustees

New trustees are recruited by advertisement, two external references and interview with the board. They are inducted into the workings of SeeSaw, including trustee policies and procedures, by the Chair of Trustees.

Those with clinical responsibilities do not provide hands-on support, or have access to client data, and thus are not required to be DBS checked; however, SeeSaw has taken the decision to require a DBS check for all Trustees as we are a children's charity. Members of the board of trustees are expected to keep themselves up to date with current issues in the sector and on regulatory requirements.

Remuneration of trustees and staff

Members of the board of trustees receive no remuneration or benefits from their trusteeship of the charity. The remuneration of staff is set by the trustees on the advice of the remuneration committee and in accordance with SeeSaw's pay policy.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued...)

Organisational management

The members of the board of trustees meet four times a year. The work of developing and monitoring their policies is carried out by three sub-groups which meet between board meetings:

- Clinical Sub-Group – Chair: Marilyn Relf
- Financial Sub-Group – Chair: Robert Kirtland
- Fundraising Sub-Group – Chair: Kay Symons

The day-to-day running of the Charity is delegated to the Director, who attends all meetings of the sub-groups. None of the trustees have any beneficial interest in the company. All the trustees are members of the Company and guarantee to contribute a maximum of £10 each in the event of winding up.

OBJECTIVES AND ACTIVITIES

Charitable objectives and aims

The relief of sickness and distress and the advancement of education, in particular, but without limitation, by:

- The support of children and young people who have suffered or are about to suffer a bereavement
- The promotion of study and research and the dissemination of the useful results of any such research in relation to the effects of such loss and into methods of supporting bereaved children and young people and the provision of training and education in relation to those effects and methods.

The board of trustees has considered the Charity Commission's guidance on public benefit and in keeping with its objectives, SeeSaw's aims for the public benefit are:

- To raise awareness and understanding of the needs of bereaved children through information and training
- To allocate our resources as cost-effectively as possible.

SeeSaw's strategy for achieving its aims

- **Delivery of high-quality grief support services**

We employ a small team of expert staff who provide guidance and support at point of contact, and on-going support as needed. The team provides:

- Support to bereaved children;
- Support before and after an anticipated death;
- Support after the suicide of a parent or sibling, or other sudden death;
- A free support service to schools and relevant professional services in Oxfordshire;
- Opportunities for families to meet each other

We deliver the service effectively and safely, keeping paid staff to a minimum.

OBJECTIVES AND ACTIVITIES (continued...)

In line with best practice in the sector, we recruit, train, select and supervise a team of volunteer support workers (VSWs) to provide individual work with children in their own homes.

Quality is maintained through regular monthly supervision and training sessions and annual reviews. All clinical staff and VSWs are subject to an enhanced DBS check and have regular safeguarding training.

- **Raising awareness**

We provide training to other professionals, especially staff working in schools, to enable them to support bereaved children in their care, thereby extending the reach of our expertise. We develop and provide publications and resources to support families, and other professionals. The clinical staff liaise with practitioners from other bereavement services serving Oxfordshire to share good practice and to ensure a wider awareness and promotion of children's needs and our service.

SeeSaw is a member of the Childhood Bereavement Network (CBN) in order to contribute to new developments and learn from colleagues nationally, and so remain at the forefront of good practice.

SeeSaw is also represented at:

- Oxfordshire's Child Death Overview Panel
- Joint Agency Review meetings responding to sudden deaths of those under 18
- Thames Valley Suicide Prevention Multi Agency Group

- **Sustainability**

We regularly review our strategy and planning to ensure our sustainability. We chose to manage our costs this year and deliver our services with a reduced capacity whilst we built our reserves back up. We are now in a position where we can invest in our staffing structure, increase our capacity and plan for a sustainable and effective organisation which will enable us to deliver the best service we can for bereaved children and young people in Oxfordshire.

- **Cost-effective use of resources**

We employ fundraisers who can use the most cost-effective approaches to raising the necessary funds at the same time as enhancing the profile and promoting the service of the charity in the community. We also involve volunteers where appropriate to support fundraising.

Criteria used for assessing success

- Delivering a timely and responsive service to every family in Oxfordshire which needs it, whatever their background or location

- Positive service evaluations using the Child Bereavement Service Questionnaire and client satisfaction surveys

- Raising enough funds to cover the costs of delivering a timely, responsive and highly valued service free at the point of delivery to all grieving children who need it.

- income targets met in line with our current 3-year fundraising strategy

ACTIVITIES AND PERFORMANCE

We have continued to deliver a mixture of in person and online support this year as this model is popular. Our pre bereavement work, when a parent or caregiver has been diagnosed with a terminal illness, is consistently used year on year; demand this year has been similar to preceding years. Demand for our Early Support work, following a sudden unexpected death has grown significantly in the last 3 years and is now a large part of the work our clinical team deliver. Early Support and Pre-bereavement work has to be delivered by our clinical staff team rather than by our Volunteer Support Workers (VSWs) and with the steady take up of our online resources we have had fewer cases for our VSWs to work on this year. This is an area we will be reviewing in 25-26 to ensure we utilise our volunteers' skills and experience fully.

We introduced a new piece of work this year, with the support of Public Health Oxfordshire. As a member of the Oxfordshire Child Death Overview Panel, we identified that there was a gap in our service for support for young people when a friend has died suddenly. Our Peer Death group work, 'Making sense of my grief', is offered to schools when we are notified of a sudden young person death. Since launch, we have delivered the group work in two schools with a total of 27 participants. Feedback from the young people and the schools has been very positive – all feeling they have benefitted from the support.

Summary of clinical statistics for 2024-25

Grief support in this period was delivered by four child and family practitioners, and 14 Volunteer Support Workers. In 2024-25 the SeeSaw team supported 462 children and young people from 323 families. Of those:

- 101 children and young people, from 63 families, benefitted from pre bereavement support, and 377 benefitted from bereavement support after a death. In the course of a year some children and young people will have been supported '. before and after a death'. 3% of the referrals we received were from young people referring themselves
- 166 children, from 111 families, were supported as part of our Early Support offer (immediate support following a terminal diagnosis or following a sudden unexpected death).
- 183 children received 1-1 support from our clinical team, including 43 directly supported by our Volunteer Support Workers.
- 51 children and young people from 42 families received our 'Friends and Family' resource package and 3 requested and additional follow up call.
- 45 were inappropriate referrals (out of county, over 18, not a bereavement or terminal diagnosis).

We collect ethnicity data for children and young people to monitor reach and representation; however, people can choose 'prefer not to say' or not to answer at all. 64 people chose not to answer. We have focused this year on improving our accessibility and inclusion and were pleased to see that we had a much better response rate this year than in previous years. We use the UK census ethnicity categories to allow us to compare with census data for Oxfordshire. We collected data for 274 children and young people as follows:

Asian, or Asian British: Bangladeshi	1	<1%
Asian or Asian British: Indian	1	<1%
Asian or Asian British: Any other	3	1%
Black or Black British: African	5	2%
Black or Black British Caribbean	4	1%
Black or Black British any other	1	<1%
Mixed white and Asian	5	2%
Mixed white and black Caribbean	8	3%
Mixed white and black African	1	<1%
Mixed any other mixed background	3	1%
White British	197	72%
White any other white background	11	4%
Other ethnic groups	4	1%
Prefer not to say	34	12%

Most recent population data for Oxfordshire estimates that 23% of the Oxfordshire population identify as being from a minority ethnic background.

We monitor our reach across the whole of Oxfordshire and of the 323 families we worked with they were split across the 5 district councils, roughly in proportion to their general populations: 9% were unrecorded.
Cherwell: 23%
Vale of White Horse: 20%
South: 18%
City:16%
West: 14%

Volunteer Support Workers (VSWs)

This year we had a team of 14 volunteers providing face-to-face grief work across Oxfordshire. SeeSaw cannot offer the service it does without the time and dedication our VSWs give, and we are very grateful to them.

Working with schools and other professionals

Consultation with school staff and other professionals, often health and social care professionals, is a large part of our work. We worked with 113 different schools and educational settings. Our clinical team provided 214 consultations with schools and 205 consultations with other professionals. This has been a significant increase in our work this year, driven in part by the increase in Early Support work and the new 'Making sense of my grief' group, as well as by the increase in demand for our schools' training. Our remote training packages are popular

with schools and other professionals, often in preference to in-person training. This year we provided remote training for 77 school staff from primary, secondary, independent and special schools, as well as Early Years settings and 27 professionals. An increase on the preceding 3 years.

We also delivered 3 in person training and awareness sessions this year: as part of a joint piece of training for trainee paediatricians in partnership with CBUK, Helen and Douglas House and Oxfordshire Health. We delivered 2 training sessions in schools. We were asked to take part in a podcast on Anticipatory Grief with Kwell to raise awareness of this issue and had a very good response.

Service evaluation

We also use a satisfaction survey with brief outcomes reporting. Not all service users choose to complete the survey but those that did reported:
93% were very satisfied with the service they received,
87% were very satisfied with the wait time for support,
100% reported the grief support as being very helpful and
100% would definitely recommend SeeSaw

Parents/carers report a range of outcomes as a result of support, the most common being:

- I had more ideas to help support my child
- I understood my child's grief better
- I noticed that my child and I were better able to talk about what was happening
- I noticed that my child and I were able to talk about how they felt
- I felt more confident in supporting my child.
- I felt I knew what to do and say next.

Children and Young People also report a range of outcomes:

- I feel better able to understand my grief.
- I feel more supported with my grief.
- I feel better able to manage my grief.
- I feel reassured about my grief.
- I feel listened to

Client feedback

The results of the standardised Child Bereavement Service questionnaire (CBSQ) provide us with feedback on progress which helps us to shape and develop our services. CBSQs are used for 1-1 grief support work with children and young people when some time has passed since the bereavement. CBSQ is not a suitable tool to measure pre bereavement work, parent support and early support work. As a much larger part of our work falls

into the latter categories, we collect a smaller sample of CBSQs. The questionnaire focuses on 3 areas of improvement: managing grief, getting on with life, and communication and relationships.

From the sample we collected this year we found that:

Overall, 87% of children and young people reported an improvement in the 3 areas. Of those

81% of young people (11-18) reported some improvement. (90% on their parents' rating)

100% of children (5-11) improved when rated by parents.

The results show that most children and young people benefitted from SeeSaw's input, in terms of managing their grief. All the parents of the younger children reported improvements, and 90% of the teenagers' parents. There were high satisfaction levels with SeeSaw's service overall, 100% of parents were satisfied with the service. A few children and young people said they would not recommend SeeSaw to a friend; however, the numbers in this sample are small, so the applicability of these should be viewed with caution, although they are in line with the previous year's results.

We often receive unsolicited comments from families and professionals who have used our service and this year we have continued to receive very positive feedback. The service is very highly valued by its beneficiaries and professionals, and its reputation in the county remains very high.

As the CBSQs are not suitable tools to measure all of the types of work we do we have been piloting a new tool: Goal Based Outcomes measure. We are using this as an additional tool with children and young people to help them to identify the changes they would like the work to make and to measure their progress. Our intention is to increase children and young people's sense of agency and make them active partners in their grief work journey. We take a score at the start of the support and again after support to measure improvements. 75% of participants improved by up to 4 points with an average improvement of 2.31 points. Most participants started with scores on the lower end (0-4) and at the end scores shifted toward the higher range (6-10), indicating solid progress towards their goals.

Fundraising success

SeeSaw continues to rely on donations for over 90% of its income, generated through grants, corporate partnerships, community initiatives and individual donations. We continue to develop, grow and diversify our income streams by investing in fundraising capacity and building strong relationships with our supporters.

We are grateful for the support of new and existing grant funders such as BBC Children in Need, Garfield Weston, National Lottery, and The Charity of Thomas Dawson. A significant and unexpected legacy gift this year has been transformative for SeeSaw, and we are deeply thankful.

To mark our 25th Anniversary, we held successful events including a golf day and canal walk, thanks to the generous involvement of everyone who participated.

We are continually inspired by the individuals and organisations across Oxfordshire who have demonstrated how much they value the service by donations of money or goods. Many people who have benefitted from our support go on to fundraise on our behalf, and we are appreciative of this ongoing connection.

All fundraising activity is managed in-house. We do not engage any third-party professional fundraisers

FINANCIAL REVIEW

The charity received total income of £629,457 during the year, including a legacy of £127,856. This compares to £475,848 received in 2023/24. The cost of generating funds was £109,592 (2024: £68,756). This was higher than the previous year due to the fundraising team being fully staffed this year, which has helped to generate the higher income level. £361,426 was spent on charitable purposes (2024: £345,201).

The surplus for the financial year was £158,439 (2024: £61,891). This was better than expected following a successful fundraising year including a large legacy. The surplus will help to sustain and develop our ongoing service.

Details of income received	£
Statutory Grants	35,000
Trust and Foundation grants	278,130
Corporate donations and fundraising	42,456
Individual donations and fundraising	75,468
Community fundraising	44,746
Legacy donations	127,856
Gift aid	12,501
Other income inc. sales	85
Investment income	13,124
Total income	**629,457**

Factors that are likely to affect financial position and performance going forward

Grant funding of £200,091 has been secured for 2025-26, remaining funds need to be generated through our ongoing fundraising activities.

We recognise that there continue to be financial pressures on the third sector and that commissioning bodies and grant makers share those pressures and are fielding much greater numbers of requests for funding. We are encouraged by the success of our fundraising outcomes this year.

RESERVES POLICY

SeeSaw's policy is to maintain funds at a level which ensures it can continue to provide its service, meet all obligations to staff and other stakeholders and carry through its strategic plans. In view of SeeSaw's dependence on its own fundraising efforts, and the cost of running the service, the Trustees consider that a target of nine months expenditure to be held in unrestricted funds is prudent.

Free reserves (unrestricted funds not tied up in fixed assets) at 30th June 2025 totalled £486,635 (2024: £322,693). £37,000 of these reserves have been designated for one-off capital projects including the commissioning of a new website. The remaining £449,648 represents approximately ten months of next year's budgeted expenditure. This is above the reserves target.

The Trustees ensure that the reserves are monitored and keep the reserves policy under regular review.

RISK MANAGEMENT

The Trustees and the Director evaluate and manage the principal risks and uncertainties faced by the charity on an ongoing basis. When the organisation is not able to address risk issues using internal resources, the trustees take advice from external experts with specialist knowledge, for example in the fields of Health & Safety, Human Resources, and Information Security.

Policies and procedures are reviewed by the Trustees. Training courses are made available, when appropriate, to trustees and members of staff to enhance their skills in risk-related areas.

The principal risks and uncertainties are as follows:

- The most significant clinical risk faced by SeeSaw is a negative impact on the quality of the service provided in light of increased demand. Demand for our service has returned to pre-pandemic levels. The increasing complexity of many cases and restricted availability of usual support networks and other professional health services available to families has compounded the pressures on the clinical service. The Director and the Clinical Subgroup keep this under constant review and ensure that complexity and caseload is effectively monitored and is managed in line with staff capacity. The development of a wide range of online and accessible resources has leveraged our capacity and mitigates risks. Our investment in a new clinical staffing structure for 24-25, provides additional clinical capacity, and also includes the introduction of a Clinical Lead post, which mitigates this risk by giving additional and dedicated oversight of our day-to-day delivery and capacity.

- The service and organisation depend on the support, recruitment and retention of suitably qualified and experienced staff, volunteers and Director. The Trustees recognise that any departure of the Chair of Trustees and the Director is a significant risk for SeeSaw and good succession planning is needed to mitigate this. The successful appointment of a new Chair for 2025-26, and the introduction of a robust

plan to support the transition, means the trustees recognise this is less of a risk to the organisation. A similar approach will be taken in the event of the Director's departure.

- Good supervision, and other forms of support and training, and annual appraisal procedures are in place, and trustees keep staff matters and succession planning under constant review. Maintaining the high reputation of SeeSaw both internally and externally is a key factor in the successful recruitment of staff;

- The Trustees recognise the risks around information security within an organisation that depends on electronic communication and holds personal data. SeeSaw's Information Security policy is reviewed regularly, and systems and procedures are updated in line with good practice and the latest legislation, and upon the advice of specialists.

- Financial risk is systemic in a charity that depends on voluntary donations. The trustees closely monitor all financial risks and review all budgeting and spending decisions to ensure financial prudence. Significant investment in our fundraising capacity has been a priority in 2024-25 and the trustees are confident that this risk has been addressed and mitigated with a new fundraising staffing structure.

FUTURE PLANS

SeeSaw's future plans are agreed by the board of trustees and the agreed core elements are to:

- continue to provide a timely and responsive service for bereaved children in Oxfordshire which meets the needs of a growing and diverse population.
- continue to provide support and consultancy for professionals in Oxfordshire who are working directly with bereaved young people.
- increase awareness of our service throughout Oxfordshire.
- ensure the sustainability of SeeSaw's unique service provision in Oxfordshire through our fundraising, and to respond to the changing financial world and become a part of health and social care commissioning of services, whilst maintaining our independence and flexibility as a charity. Our ambition is to sustain our income and maintain our service capacity through our new fundraising strategy and investment in our clinical and fundraising teams.

STATEMENT OF ACCOUNTING AND REPORTING RESPONSIBILITIES

The trustees (who are also directors of the charity for the purposes of company law) 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 (UK GAAP)).

Company 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 charitable company of its incoming resources and application of resources, including its income and expenditure, for that period.

In preparing these financial statements the trustees are required to:

- select the most suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SPECIAL EXEMPTION

The above report is prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the board of trustees on 31/12/25 and signed on its behalf by:

Dr G Forrest – Chair of Trustees

SEESAW

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SEESAW FOR THE YEAR ENDED 30 JUNE 2025

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2025, which are set out on pages 17 to 31.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

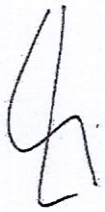
The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ACCA.

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:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities.

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.

R Riley
For and on behalf of
Richard Riley & Associates Ltd
Howbery Park
Benson Lane
Wallingford
Oxfordshire
OX10 8BA



C.R.RILEY F.C.C.A (REG NO 3631099)
10/11/2025

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 JUNE 2025

	Note	Unrestricted	Restricted	Total funds 2025	Total funds 2024
		£	£	£	£
INCOMING RESOURCES					
Donations and legacies	4	506,523	109,719	616,242	466,065
Other trading activities	4		-		661
Investments	4	13,215	-	13,215	9,122
Total incoming resources		519,738	109,719	629,457	475,848
RESOURCES EXPENDED					
Costs of generating funds:	6				
Commercial trading and fundraising activities		108,237	1,355	109,592	68,756
Cost of Charitable activities:					
Child bereavement support	7	159,120	47,268	206,388	202,392
Schools support service	7	23,918	4,720	28,638	23,644
Pre-bereavement service	7	77,705	48,695	126,400	119,165
Total Cost of Charitable activities:		260,743	100,683	361,426	345,201
Total resources expended		368,980	102,038	471,018	413,957
NET MOVEMENT IN FUNDS		150,758	7,681	158,439	61,891
Reconciliation of funds					
Total funds at 1 July 2024	17	383,135	23,440	406,575	344,684
Total funds at 30 June 2025	**17**	533,893	31,121	565,014	406,575

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

SEESAW

BALANCE SHEET AS AT 30 JUNE 2025

	Note		2025		2024
		£	£	£	£
FIXED ASSETS					
Intangible assets	11		-		-
Tangible assets	12		48,353		60,443
			48,353		60,443
CURRENT ASSETS					
Stock	13	1,924		5,487	
Debtors	14	8,661		9,300	
Cash at bank and in hand		531,934		346,675	
		542,519		361,462	
Creditors: amounts falling due within one year	15	25,858		15,330	
NET CURRENT ASSETS			516,661		346,133
NET ASSETS			565,014		406,575
INCOME FUNDS					
Unrestricted income funds	17		533,893		383,135
Restricted income funds	17		31,121		23,440
			565,014		406,575

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and in accordance with the provisions of FRS 102 Section 1A - small entities.

For the financial year ended 30 June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Signed on behalf of the board of trustees

Dr G Forrest
Trustee
Date approved by the board: 3/11/25

1 GENERAL INFORMATION

SeeSaw is a registered charity and private company limited by guarantee incorporated in England and Wales. Its principal registered office is:

Bush House
2 Merewood Avenue
Headington
Oxford
OX3 8EF

The financial statements are presented in Sterling, which is the functional currency of the charity.

The charity is a public benefit entity.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the financial statements

These financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard 102 Section 1A smaller entities, Financial Reporting Standard 102 Section 1A smaller entities 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ("FRS 102"), the Companies Act 2006 and the Charities Act 2011.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

The trustees note that the current economic challenges have impacted on SeeSaw's income generating activities over the past few years. However, the level of funds held, multi-year grants, grants secured for next year and the goodwill shown towards SeeSaw means that the trustees feel confident that the donation income earned over the next 12 months will be sufficient for the charity to be able to continue as a going concern.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The cost of raising and administering such funds are charged against the specific fund where material and if allowed by the funder. The aim and use of each restricted fund is set out in the notes to these accounts.

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Incoming resources

All incoming resources are included in the Statement of Financial Activities once the charity has legal entitlement to the resources, it is probable that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

Donations and grants are recognised when the distribution is received.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion, legacies will be notified to the charity where it is not possible to measure the amount expected to be distributed. On these occasions the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as cash on deposit. Interest income is recognised as and when received.

Other income includes income from the provision of training, the sale of literature and royalties.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes commercial and fundraising activities;
- Expenditure on charitable activities includes child bereavement support, schools support service and pre-bereavement service.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs allocation

Support costs are those that assist the work of SeeSaw but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of SeeSaw. Where support costs cannot be directly attributed to particular headings, they have been allocated to the cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises and other overheads have been allocated between cost of raising funds and expenditure on charitable activities on the basis of floor space occupied.

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation and accumulated impairment losses. Amortisation on website development has been provided at 33.3% on a straight line basis so as to write off the cost less residual value of the assets over their estimated useful life.

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation has been provided at the following rates so as to write off the cost less residual value of the assets over their estimated useful lives.

Fixtures & fittings	20% Straight line basis
Computer equipment	33.33% Straight line basis
Building improvements	10% Straight line basis

On disposal the difference between the net disposal proceeds and the carrying amount of the item sold is recognised in the statement of financial activities.

Stock

Stock has been valued at the lower of cost and net realisable value.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets are measured at cost and are assessed at the end of each reporting period for objective evidence of impairment. Where objective evidence of impairment is found, an impairment loss is recognised in the statement of financial activities.

The impairment loss for financial assets measured at cost is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the charity would receive for the asset if it were to be sold at the reporting date. Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amount and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Impairment of non-financial assets

At each reporting date, non-financial assets not carried at fair value, like goodwill and plant, property and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount of any asset or group of related assets (which is the higher of value in use and the fair value less cost to sell) is estimated and compared with its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in the statement of financial activities.

Stocks are also assessed for impairment at each reporting date. The carrying amount of each item of stock, or group of similar items, is compared with its selling price less cost to complete and sell. If an item of stock, or group of similar items, is impaired its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognised immediately in the statement of financial activities.

If an impairment loss is subsequently reversed, the carrying amount of the asset, or group of related assets, is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset, or group of related assets, in prior periods. A reversal of an impairment loss is recognised immediately in the statement of financial activities.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and subsequently at amortised cost.

Pensions

The charity operates a defined contribution pension scheme. The amount charged to the statement of financial activities in respect of pension costs and other post-retirement benefits is the amount payable in the year. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments in the balance sheet. Pension costs are allocated between charitable activities based on full time equivalent headcount. Pension costs for fundraisers are allocated to the cost of raising funds. One member of staff is funded by a restricted grant and their pension costs are allocated to this restricted fund. All other pension costs are allocated to unrestricted expenditure.

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Leases

Leases are classified as finance leases when they transfer substantially all the risks and rewards of ownership of the leased assets to the company. Other leases that do not transfer substantially all the risks and rewards of ownership of the leased assets to the company are classified as operating leases.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Being a registered charity, the charity is not liable to taxation on its income.

3 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

No significant accounting estimates and judgements have had to be made by the trustees in preparing these financial statements.

4 INCOMING RESOURCES

The incoming resources included on page 14 consist of the following sources of income:

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Donations and legacies	506,523	109,719	616,242	466,065
Other:				
Sales of books, literature and calendars	-	-	-	661
Interest received	13,215	-	13,215	9,122
	519,738	109,719	629,457	475,848

5 GOVERNANCE COSTS

	2025	2024
	£	£
Independent examination fee	720	720
	720	720

In addition to the independent examination fee, £720 (2024: £720) was paid to the independent examiner for accountancy services.

6 COST OF GENERATING FUNDS

	2025	2024
	£	£
Fundraisers	87,739	50,025
Fundraising materials	3,013	1,014
Training and professional development	976	412
Networking costs	169	1,732
Professional fees	0	4,290
Fundraising event costs	11,269	5,988
Direct costs	103,166	63,461
Support costs **(note 8)**	6,424	5,295
Total cost of generating funds	109,590	68,756

7 COST OF CHARITABLE ACTIVITIES

	Child Bereavement Support	Schools Support Service	Pre-Bereavement Service	Total 2025
	£	£	£	£
Clinical Staff Costs	139,602	19,371	85,498	244,470
Other costs	16,105	2,235	9,864	28,203
Support costs (note 8)	50,681	7,032	31,039	88,752
	206,388	28,638	126,400	361,426

	Child Bereavement Support	Schools Support Service	Pre-Bereavement Service	Total 2024
	£	£	£	£
Clinical Staff Costs	136,023	15,891	80,089	232,003
Other costs	11,813	1,380	6,955	20,148
Support costs (note 8)	54,556	6,373	32,122	93,051
	202,392	23,644	119,166	345,202

8 ALLOCATION OF SUPPORT COSTS

	Cost of generating income	Charitable activities	Total 2025	Total 2024
	£	£	£	£
Salaries	-	30,933	30,933	45,394
Office costs	2,536	22,831	25,367	15,918
Premises costs	1,958	17,619	19,577	16,776
Other administration costs	1,780	16,019	17,799	18,819
Accountancy and reporting costs	150	1,350	1,500	1,440
	6,424	88,752	95,176	98,347

Support costs have been allocated by floor space.

9 STAFF COSTS

The average number of employees during the year was 14 (2024:11).

Staff costs during the year amounted to:	2025 £	2024 £
Wages, salaries and employee costs	319,418	286,125
Social Security costs	21,918	19,014
Employer's contribution to defined pension schemes	21,036	21,465
	362,372	326,604

The total remuneration paid to key management including social security costs and pension contributions was £63,322 (2024: £61,759). Key management is considered to be the Director.

10 ROLE OF VOLUNTEERS

Volunteer Support Workers volunteer their time to meet regularly with children and young people to carry out grief support work with them. Some of them also provide a Phone Clinical service to advise parents on how to support bereaved children. SeeSaw also uses volunteers to support fundraising at events and to promote and represent SeeSaw at meetings. SeeSaw also has one volunteer who supports with administrative tasks.

The contribution of VSWs supports the delivery of the clinical service to a wider number of children and young people. All our volunteers allow us to extend our reach and support our paid staff in the execution of SeeSaw's work. As a voluntary organisation we are dependent on volunteers to support us with the running of the organisation in the most cost effective manner.

11 INTANGIBLE ASSETS

	Website £
Cost	
At 1 July 2024	13,368
Additions	-
At 30 June 2025	13,368
Accumulated amounts written off	
At 1 July 2024	13,368
Charge for the year	-
At 30 June 2025	13,368
Net book value	
At 30 June 2025	-
At 30 June 2024	-

12 TANGIBLE ASSETS

	Fixtures & fittings	Computer equipment	Building improvements	Total
	£	£	£	£
Cost				
At 1st July 2024	1,705	4,003	120,885	126,593
Additions	-	-	-	-
At 30th June 2025	1,705	4,003	120,885	126,593
Accumulated depreciation				
At 1st July 2024	1,705	4,003	60,443	66,151
Charge for the year	-	-	12,089	12,089
At 30th June 2025	1,705	4,003	72,532	78,239
Net book value				
At 30th June 2025	-	-	48,353	48,353
At 30th June 2024	-	-	60,443	60,443

Building improvements have been made to the current leased premises under a licence to alter. These are being written off over the period of the lease which is 10 years.

During the year a fixed asset inventory was performed and all items held remain in use.

13 STOCK

	2025	2024
	£	£
Bereavement Support Resources	1,924	5,487

14 DEBTORS

	2025	2024
	£	£
Prepayments and accrued income	8,470	8,198
Other debtors	191	1,102
	8,661	9,300

15 CREDITORS: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	18,630	7,181
Bank Loans and Overdraft	916	
Accruals and deferred income	1,606	3,873
Other creditors	4,706	4,276
	25,858	15,330

16 COMMITMENTS

Amounts falling due next year under operating leases for land and buildings:

	2025	2024
	£	£
Expiring within 1 year	8,500	8,500
Expiring in more than one but less than five years	21,250	25,500
Expiring in five years or more		4,250
	29,750	38,250

Amounts falling due next year under operating leases for office equipment:

	2025	2024
	£	£
Expiring within 1 year	1,080	960
Expiring in more than one but less than five years	4,590	2,640
	5,670	3,600

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 30 June 2025 represented by:

	Restricted funds	Unrestricted funds	Total funds
	£	£	£
Intangible fixed assets	-	-	-
Tangible fixed assets	-	48,353	48,353
Current assets	31,121	511,398	542,519
Current liabilities	-	(25,858)	(25,858)
	31,121	533,893	565,014

18 MOVEMENT IN FUNDS

	As at 1 July 2024	Incoming resources	Outgoing resources	Transfers	As at 30 June 2025
	£	£	£	£	
Unrestricted funds:					
General funds	383,135	519,738	368,981	-	533,893
Restricted funds:					
Cash for Kids		2,075	2,075		
BBC Children in Need		13,493	9,547		3,946
Bicester Village Unlock Futures Funds	-	2,000	2,000	-	-
The Emmanuel Kaye Foundation	9,315		9,315	-	-
MV Kelly		4,000	4,000		
The Grocer's Hall Charity	3,333		3,333	-	-
Hellen Roll Foundation 2024	3,441	-	3,441	-	-
Helen Roll Foundation 2025	-	5,000	1,430	-	3,570
Lord Lieutenant of Oxfordshire Small Grants Programme	-	2,500		-	2,500
The National Lottery Community Fund	-	19,458	5,844		13,614
Oxfordshire County Council Public Health	7,351	-	5,053	-	2,298
Sobell House Hospice Charity	-	36,000	36,000	-	-
South Oxfordshire District Council	-	5,193	-	-	5,193
St James Place Charitable Foundation	-	10,000	10,000	-	-
The Charity of Thomas Dawson		10,000	10,000		
Total Restricted funds	23,440	109,719	102,038	-	31,121

18 MOVEMENT IN FUNDS (CONTINUED)

Cash for Kids is for bereavement support resources
BBC Children in Need is for core costs
Bicester Village Unlock Futures Fund is for supporting families in the Bicester area
The Emmanuel Kaye Foundation is to fund the salary of clinical administrator
The Grocers Hall Charity is for clinical service costs
Hellen Roll Foundation 2024 is to help fund our volunteers support workers
Helen Roll Foundation 2025 is for bereavement support in schools
Lord Lieutenant Small Grants Programme is to help fund a new website
MV Kelly is to help fund a new website
The National Lottery Community Fund is to fund our volunteer support workers
Oxfordshire County Council Public Health is for production of new bereavement resources
Sobell House Hospice Charity is for providing pre-bereavement support
South Oxfordshire District Council is for supporting families in South Oxfordshire
St James Place Charitable Foundation is for providing pre-bereavement support
The Charity of Thomas Dawson is for supporting families in Oxford

General funds include multi-year grants received from the Masonic Charitable Foundation and the Garfield Weston Foundation.

19 RELATED PARTY TRANSACTIONS

The Trustees confirm that there have been no related party transactions that require disclosure in the accounting period other than those set out below.

Gillian Forrest, a member of the board of trustees, received remuneration of £1,030 (2024: £937) for supervision and clinical services, as authorised by the charity's governing document.

A total of £4,975 (2024: £3,618) of donations were made to the charity by eight trustees or their family members.

No member of staff earned in excess of £60,000 in the current or preceding year.

20 SHARE CAPITAL

The charity does not have a share capital and is limited by guarantee. In the event of a winding up the trustees, who are all members of the company, guarantee to contribute £10 towards the costs of a winding up.

21 STATEMENT OF FINANCIAL ACTIVITIES – COMPARATIVE FIGURES BY FUND TYPE

	Note	Unrestricted	Restricted	Total funds 2024
		£	£	£
INCOMING RESOURCES				
Donations and legacies	4	355,985	110,080	466,065
Charitable activities	4	-	-	-
Other trading activities	4	661	-	661
Investments	4	9,122	-	9,122
Total incoming resources		365,765	110,080	475,848
RESOURCES EXPENDED				
Costs of generating funds:	6			
Commercial trading and fundraising activities		63,136	5,620	68,756
Cost of Charitable activities:				
Child bereavement support	7	153,659	48,733	202,392
Schools support service	7	16,537	7,107	23,644
Pre-bereavement service	7	72,038	47,127	119,165
Total Cost of Charitable activities:		242,234	102,967	345,201
Total resources expended		305,370	108,587	413,957
NET MOVEMENT IN FUNDS		60,398	1,493	61,891
Reconciliation of funds				
Total funds at 1 July 2023	17	322,737	21,947	344,684
Total funds at 30 June 2024	**17**	383,135	23,440	406,575

SEESAW

England & Wales - Charity number 1076321

Accounts

SEESAW

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED
30 JUNE 2024

Nutshell Accounts Limited
Chartered Accountants
1 Abbey Street
Eynsham
Witney
OX29 4TB

Registered Charity Number: 1076321

Company Registration Number: 03790965

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SEESAW

CHARITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2024

TRUSTEES AND DIRECTORS

	Sub-group
Dr Gillian Forrest (Chair)	CSG
Mrs Julia Palejowska FCA (resigned 23rd October 2023)	FSG
Ms Glynis Phillips (Secretary)	FRSG
Dr Marilyn Relf	CSG
Ms Kay Symons	FSG/FRSG
Mr Hugh Roderick	FRSG
Mr Robert Kirtland FCA (appointed 23rd October 2023)	FSG
Mrs Sheila Hurst	CSG
Dr Michael Shea	FRSG
Ms Debbie Chapel	CSG
Mr Nick Couldrick ACMA CGMA (Treasurer)	FSG
Members of Clinical Sub-Group	CSG
Members of Financial Sub-Group	FSG
Members of Fundraising Sub-Group	FRSG

SENIOR STAFF

Director - Ms Judith Mulligan

CHARITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2024

REGISTERED (AND PRINCIPAL) OFFICE

Bush House
2 Merewood Avenue
Headington, Oxford, OX3 8EF

COMPANY REGISTRATION NUMBER

03790965 England and Wales

CHARITY REGISTRATION NUMBER

1076321 England and Wales

ACCOUNTANTS

Nutshell Accounts Limited
1 Abbey Street
Eynsham
Witney
OX29 4TB

BANKERS

CAF Bank
Kings Hill
West Malling
Kent
ME19 4TA

SOLICITORS

Freeths LLP
Spires House
5700 Oxford Business Park South
Oxford
OX4 2RW

The Trustees present their Annual Report for the year ended 30 June 2024 under the Charities Act 2011, the Companies Act 2006 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), together with the independently examined financial statements for the year.

REFERENCE AND ADMINISTRATIVE INFORMATION

SeeSaw registered as a company limited by guarantee on 17th June 1999 and with the Charity Commission on 30 June 1999 as a charity (registered number 1076321). The names of all Trustees at the date of this report and of those in office during the year, together with details of the senior staff, advisers of SeeSaw and the principal office of the charity, are given on pages 3 and 4.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing documents

The governing document is the Memorandum and Articles of Association.

Board of trustees

The board of trustees is constituted and regulated in accordance with the Governing Document. New members are elected on the basis of the skills needed to complement the trustee body, and their commitment to the charitable objectives of SeeSaw. The board of trustees determines the ongoing strategic direction of the Charity and regulates its administration and the management of its finances and assets. It meets regularly and is advised by three subgroups.

Recruitment and training of trustees

New trustees are recruited by advertisement, two external references and interview with the board. They are inducted into the workings of SeeSaw, including trustee policies and procedures, by the Chair of Trustees.

Those with clinical responsibilities do not provide hands-on support, or have access to client data, and thus are not required to be DBS checked; however, SeeSaw has taken the decision to require a DBS check for all Trustees as we are a children's charity. Members of the board of trustees are expected to keep themselves up to date with current issues in the sector and on regulatory requirements.

Remuneration of trustees and staff

Members of the board of trustees receive no remuneration or benefits from their trusteeship of the charity. The remuneration of staff is set by the trustees on the advice of the remuneration committee and in accordance with SeeSaw's pay policy.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued...)

Organisational management

The members of the board of trustees meet four times a year. The work of developing and monitoring their policies is carried out by three sub-groups which meet between board meetings:

- Clinical Sub-Group – Chair: Marilyn Relf
- Financial Sub-Group – Chair: Robert Kirtland
- Fundraising Sub-Group – Chair: Kay Symons

The day-to-day running of the Charity is delegated to the Director, who attends all meetings of the sub-groups. None of the trustees have any beneficial interest in the company. All the trustees are members of the Company and guarantee to contribute a maximum of £10 each in the event of winding up.

OBJECTIVES AND ACTIVITIES

Charitable objectives and aims

The relief of sickness and distress and the advancement of education, in particular, but without limitation, by:

- The support of children and young people who have suffered or are about to suffer a bereavement
- The promotion of study and research and the dissemination of the useful results of any such research in relation to the effects of such loss and into methods of supporting bereaved children and young people and the provision of training and education in relation to those effects and methods.

The board of trustees has considered the Charity Commission's guidance on public benefit and in keeping with its objectives, SeeSaw's aims for the public benefit are:

- To raise awareness and understanding of the needs of bereaved children through information and training
- To allocate our resources as cost-effectively as possible.

SeeSaw's strategy for achieving its aims

- **Delivery of high-quality grief support services**

We employ a small team of expert staff who provide guidance and support at point of contact, and on-going support as needed. The team provides:

- Support to bereaved children;
- Support before and after an anticipated death;
- Support after the suicide of a parent or sibling, or other sudden death;
- A free support service to schools and relevant professional services in Oxfordshire;
- The Side-by-Side programme of family events

We deliver the service effectively and safely, keeping paid staff to a minimum.

OBJECTIVES AND ACTIVITIES (continued...)

In line with best practice in the sector, we recruit, train, select and supervise a team of volunteer support workers (VSWs) to provide individual work with children in their own homes.

Quality is maintained through regular monthly supervision and training sessions and annual reviews. All clinical staff and VSWs are subject to an enhanced DBS check and have regular safeguarding training.

- **Raising awareness**

We provide training to other professionals, especially staff working in schools, to enable them to support bereaved children in their care, thereby extending the reach of our expertise. We develop and provide publications and resources to support families, and other professionals. The clinical staff liaise with practitioners from other bereavement services serving Oxfordshire to share good practice and to ensure a wider awareness and promotion of children's needs and our service.

SeeSaw is a member of the Childhood Bereavement Network (CBN) in order to contribute to new developments and learn from colleagues nationally, and so remain at the forefront of good practice.

SeeSaw is also represented at:

- Oxfordshire's Child Death Overview Panel
- Joint Agency Review meetings responding to sudden deaths of those under 18
- Thames Valley Suicide Prevention Multi Agency Group

- **Sustainability**

We regularly review our strategy and planning to ensure our sustainability. Last year we took the decision not to replace a departing member of clinical staff to keep our spending within budget and to prevent any further depletion of our reserves. We have delivered the service this year with a reduced clinical team. The impact of Covid and price rises due to cost-of-living increases have meant we have used our reserves over the past few years and, to ensure our sustainability, we need to manage our costs. We have adjusted our service in line with our current capacity and continued to expand the number and type of resources that we make freely available as our 'self-serve' offer. We are starting to build our reserves back up and our ambition is to increase our capacity to its previous level.

- **Cost-effective use of resources**

We employ fundraisers who can use the most cost-effective approaches to raising the necessary funds at the same time as enhancing the profile and promoting the service of the charity in the community. We also involve volunteers where appropriate to support fundraising.

Criteria used for assessing success

- Delivering a timely and responsive service to every family in Oxfordshire which needs it, whatever their background or location

- Positive service evaluations using the Child Bereavement Service Questionnaire and client satisfaction surveys

- Raising enough funds to cover the costs of delivering a timely, responsive and highly valued service free at the point of delivery to all grieving children who need it.

- income targets met in line with our current 3-year fundraising strategy

ACTIVITIES AND PERFORMANCE

In November 2023 we were awarded the Kings Award for Voluntary Service. This is a huge tribute to our Volunteer Support Workers who work with children and young people across Oxfordshire, and our trustees who give so much of their time to ensuring we are well governed.

We have delivered a mixture of in-person and online support; a model we started in 2020-21. Due to our reduced staffing capacity, we have been unable to deliver our family days (Side-by Side), and to offer in person support to those families facing the bereavement of a grandparent or other wider family member.

To address this gap, we have produced a series of 18 films to send to families who self-refer; some specifically created for young people. We then follow up with the offer of a phone call if the resources have not addressed all their questions or concerns.

Summary of clinical statistics for 2023-24

Grief support in this period was delivered by 4 child and family practitioners, and 18 Volunteer Support Workers. In 2023-24 the SeeSaw team supported 486 children and young people from 383 families. Of those:

- 100 received pre bereavement support, and 394 received post bereavement support (8 received support for both).
- 141 children were supported as part of our Early Support offer (immediate support following a terminal diagnosis or following a sudden unexpected death).
- 264 children received 1-1 support from our clinical team, including Volunteer Support Workers.
- 64 were diverted from an in-person service because of the restrictions on our service offer and were directed towards our resources.
- 20 were inappropriate referrals (out of county, over 18, not a bereavement or terminal diagnosis).

We collect ethnicity data for clients to monitor reach and coverage and representation; however, people can choose 'prefer not to say' or not to answer at all. As you can see from the data below the highest proportion was people choosing not to answer the question: 249. We use the UK census ethnicity categories to allow us to compare with census data for Oxfordshire.

Asian, or Asian British: Bangladeshi 1
Asian or Asian British: Pakistani 1
Asian or Asian British: Any other 3
Black or Black British: African 6
Mixed white and asian 10

Mixed white and black caribbean 5
Mixed white and black african 2
White 1
White British 171
White any other white background 9
Prefer not to say 14
Did not answer 249

Volunteer Support Workers (VSWs)

We had a team of 18 volunteers providing face-to-face grief work across Oxfordshire. SeeSaw cannot offer the service it does without the time and dedication our VSWs give, and we are very grateful to them. We estimate that they have volunteered more than 1000 hours this year.

Working with schools and other professionals

Consultation with school staff and other professionals, often health and social care professionals, is a large part of our work. Our clinical team provided 60 consultations with schools and 170 consultations with other professionals. Our remote training packages are popular with schools and other professionals, often in preference to in-person training. This year we provided remote training for 70 school staff from 64 schools, and 26 professionals. An increase on the preceding 2 years.

We also delivered 5 in person training and awareness sessions this year: at the Dying Matters conference, to the Educational Psychology Service as part of their training day, as part of the 'Grand Round' for health professionals training, to Faringdon Learning Trust DSL forum, and to trainee clergy within the Oxford Diocese.

Service evaluation

- We have continued to use the online surveys we developed last year. We received 27 completed surveys in this period:96% report being 'very satisfied' or 'quite satisfied' with the in-person support they have received.
- 100% of young people who completed a survey were 'very satisfied' and found the support 'very helpful'.
- 100% of families reported they found the grief support 'very helpful'
- 93% of those being supported after a sudden death report the advice and information given being 'very helpful' or 'quite helpful'
- 100% would 'definitely' or 'probably' recommend our service to another young person or family

Parents/carers report a range of outcomes as a result of support, the most common being:

I feel listened to.
I felt reassured.
I had more ideas to help support my child.
I understood my child's grief better.
I felt more confident in supporting my child.
I felt I knew what to do and say next.

Children and Young People also report a range of outcomes:

I feel better able to understand my grief.
I feel more supported with my grief.
I feel better able to manage my grief.
I feel reassured about my grief.
I know who to ask for help.
I know how to talk about my grief and can if I want to.
I know it is OK to think about and focus on other things in my life when I want to

Client feedback

The results of the Child Bereavement Service questionnaire (CBSQ) provide us with feedback on progress which helps us to shape and develop our services.

CBSQs are used for 1-1 grief support work with children and young people when some time has passed since the bereavement. CBSQ is not a suitable tool to measure pre bereavement work, parent support and early support work. As a much larger part of our work this year has fallen into the latter categories, we collected a sample of 60 CBSQs. Analysis of the questionnaires revealed that for younger children the addition of the parent questionnaire is really helpful as parents are able to observe and report on changes in their child. This was less important for older children, who were more able to report on their own progress and changes. 90% of all the questionnaires collected showed an improvement in one or more areas of support. 93% of responses from parents reported improvements for their child. 86% of older children and young people (over 11s) and 78% of younger children (under 11s) reported improvements. 95% of parents responses were highly satisfied with SeeSaw's service and 85% of young people and 78% of children were satisfied or highly satisfied. We often receive unsolicited comments from families and professionals who have used our service and this year we have continued to receive very positive feedback. The service is very highly valued by its beneficiaries and professionals, and its reputation in the county remains very high.

As the CBSQs are not suitable tools to measure all of the types of work we do we are currently piloting a new tool: Goal Based Outcomes measure. We are using this with children and young people to help them to identify the changes they would like the work to make and to measure their progress. Our intention is to increase children and young people's sense of agency and make them active partners in their grief work journey. We expect to have a big enough sample of evidence in 6 months to be able to report on.

We consult with young people when developing new resources for them. This year when we created 6 films specifically for young people they advised us to add a short list of content next to each film to guide young people on which films would be most useful for them. We also shared advice on our social media from a bereaved young person, as part of Children's Grief Awareness week.

Fundraising success

SeeSaw continues to rely on donations for over 90% of its income. This was generated through Trusts and Grants applications, corporate support, community fundraising and donations from individuals. In 2023-24 we received grants from new and existing supporters including the Masonic Charitable Foundation and The Grocers' Charity for which we are very grateful.

Individuals and organisations across Oxfordshire have demonstrated again how much they value the service by donations of money or goods to an extraordinary degree and we thank them for all they do for SeeSaw.

FINANCIAL REVIEW

The charity received total income of £475,848 during the year (2023: £433,520). The cost of generating funds was £68,756, (2023: £83,294). This was lower than the previous year due to a vacancy in the fundraising team, which has since been filled. £345,201 was spent on charitable purposes (2023: £347,398).

The surplus for the financial year was £61,891 (2023: £2,828). This was better than expected following a successful fundraising year. The surplus will help to sustain our ongoing service.

Details of income received	£
Statutory Grants	55,000
Trust and Foundation grants	248,705
Corporate donations and fundraising	26,900
Individual donations and fundraising	60,719
Community fundraising	46,758
Legacy donations	2,000
Regular giving	13,806
Gift aid	10,020
Other income inc. sales	2,819
Investment income	9,122
Total income	**475,848**

Factors that are likely to affect financial position and performance going forward

Grant funding of £186,000 has been secured for 2024-25, including £35,000 from the Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board (BOB ICB). Remaining funds need to be generated through our ongoing fundraising activities.

We recognise that there continue to be financial pressures on the third sector and that commissioning bodies and grant makers share those pressures and are fielding much greater numbers of requests for funding. We are encouraged by the relative success of our fundraising outcomes this year.

RESERVES POLICY

SeeSaw's policy is to maintain funds at a level which ensures it can continue to provide its service, meet all obligations to staff and other stakeholders and carry through its strategic plans. In view of SeeSaw's dependence on its own fundraising efforts, the Trustees consider that a target of nine months expenditure to be held in unrestricted funds is prudent.

Free reserves (unrestricted funds not tied up in fixed assets) at 30th June 2024 totaled £322,693 (2023: £250,207). This represents approximately eight months of next year's budgeted expenditure. This is slightly below the reserves target.

The Trustees ensure that the reserves are monitored and keep the reserves policy under regular review.

RISK MANAGEMENT

The Trustees and the Director evaluate and manage the principal risks and uncertainties faced by the charity on an ongoing basis. When the organisation is not able to address risk issues using internal resources, the trustees take advice from external experts with specialist knowledge, for example in the fields of Health & Safety, Human Resources, and Information Security.

Policies and procedures are reviewed by the Trustees. Training courses are made available, when appropriate, to trustees and members of staff to enhance their skills in risk-related areas.

The principal risks and uncertainties faced by the charity are identified as follows:

- The most significant clinical risk faced by SeeSaw is of a negative impact on the quality of the service provided in the light of increased demand. Demand for our service has returned to pre-pandemic levels. The increasing complexity of many cases and restricted availability of usual support networks and other professional health services available to families has compounded the pressures on the clinical service. The Director and the Clinical Subgroup keep this under constant review and ensure that complexity and caseload is effectively monitored and is managed in line with staff capacity. The development of a wide range of online and accessible resources has leveraged our capacity and mitigates the risk.
- The service and organisation depend on the support, recruitment and retention of suitably qualified and experienced staff, volunteers and Director. The Trustees recognise that the departure of the Chair of Trustees and the Director are significant risks for SeeSaw and good succession planning is needed to mitigate this. Good supervision, and other forms of support and training, and annual appraisal procedures are in place, and trustees keep staff matters and succession planning under constant review. Maintaining the high reputation of SeeSaw both internally and externally is a key factor in the successful recruitment of staff;
- The Trustees recognise the risks around information security within an organisation that depends on electronic communication and holds personal data. SeeSaw's Information Security policy is reviewed regularly, and systems and procedures are updated in line with good practice and the latest legislation.

- Despite a successful year of fundraising the trustees are mindful of the risk that the charity fails to continue to focus on financial sustainability. Meanwhile we recognise that financial risk is systemic in a charity that depends on voluntary donations. The trustees are closely monitoring all financial risks and reviewing all budgeting and spending decisions to ensure financial prudence. The importance of the recruitment and retention of suitably qualified and experienced staff in the area of fundraising is a particular factor and a priority for the trustees.

FUTURE PLANS

SeeSaw's future plans are agreed by the board of trustees and are to continue with the agreed core elements, which are:

-to provide a timely and responsive service for bereaved children in Oxfordshire which meets the needs of a growing and diverse population.

-to provide support and consultancy for professionals in Oxfordshire who are working directly with bereaved young people.

-to increase awareness of our service throughout Oxfordshire.

-to ensure the sustainability of SeeSaw's unique service provision in Oxfordshire through our fundraising, and to respond to the changing financial world and become a part of health and social care commissioning of services, whilst maintaining our independence and flexibility as a charity. Our ambition is to increase our income and build our service capacity back up to previous levels through our new fundraising strategy and investment in our fundraising team.

STATEMENT OF ACCOUNTING AND REPORTING RESPONSIBILITIES

The trustees (who are also directors of the charity for the purposes of company law) 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 (UK GAAP)).

Company 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 charitable company of its incoming resources and application of resources, including its income and expenditure, for that period.

In preparing these financial statements the trustees are required to:

- select the most suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SPECIAL EXEMPTION

The above report is prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the board of trustees on

21.10.24

and signed on its behalf by:

Dr G Forrest – Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SEESAW FOR THE YEAR ENDED 30 JUNE 2024

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2024, which are set out on pages 12 to 33.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

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:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities.

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.

J THOMAS (FCA)
For and on behalf of
NUTSHELL ACCOUNTS LIMITED
CHARTERED ACCOUNTANTS
1 Abbey Street
Eynsham
Witney
OX29 4TB

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 JUNE 2024

	Note	Unrestricted	Restricted	Total funds 2024	Total funds 2023
		£	£	£	£
INCOMING RESOURCES					
Donations and legacies	4	355,985	110,080	466,065	427,419
Charitable activities	4	-	-	-	1,929
Other trading activities	4	661	-	661	803
Investments	4	9,122	-	9,122	3,369
Total incoming resources		365,768	110,080	475,848	433,520
RESOURCES EXPENDED					
Costs of generating funds:	6				
Commercial trading and fundraising activities		63,136	5,620	68,756	83,294
Cost of Charitable activities:					
Child bereavement support	7	153,659	48,733	202,392	222,893
Schools support service	7	16,537	7,107	23,644	19,426
Pre-bereavement service	7	72,038	47,127	119,165	105,079
Total Cost of Charitable activities:		242,234	102,967	345,201	347,398
Total resources expended		305,370	108,587	413,957	430,692
NET MOVEMENT IN FUNDS		60,398	1,493	61,891	2,828
Reconciliation of funds					
Total funds at 1 July 2023	17	322,737	21,947	344,684	341,856
Total funds at 30 June 2024	**17**	383,135	23,440	406,575	344,684

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

SEESAW

BALANCE SHEET AS AT 30 JUNE 2024

	Note		2024		2023
		£	£	£	£
FIXED ASSETS					
Intangible assets	11		-		-
Tangible assets	12		60,443		72,530
			60,443		72,530
CURRENT ASSETS					
Stock	13	5,487		4,163	
Debtors	14	9,300		9,095	
Cash at bank and in hand		346,675		271,766	
		361,462		285,024	
Creditors: amounts falling due within one year	15	15,330		12,870	
NET CURRENT ASSETS			346,132		272,154
NET ASSETS			406,575		344,684
INCOME FUNDS					
Unrestricted income funds	17		383,135		322,737
Restricted income funds	17		23,440		21,947
			406,575		344,684

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and in accordance with the provisions of FRS 102 Section 1A - small entities.

For the financial year ended 30 June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Signed on behalf of the board of trustees

Dr G Forrest
Trustee
Date approved by the board:

1 GENERAL INFORMATION

SeeSaw is a registered charity and private company limited by guarantee incorporated in England and Wales. Its principal registered office is:

Bush House
2 Merewood Avenue
Headington
Oxford
OX3 8EF

The financial statements are presented in Sterling, which is the functional currency of the charity.

The charity is a public benefit entity.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the financial statements

These financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard 102 Section 1A smaller entities, Financial Reporting Standard 102 Section 1A smaller entities 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ("FRS 102"), the Companies Act 2006 and the Charities Act 2011.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

The trustees note that the current economic challenges have impacted on SeeSaw's income generating activities over the past few years. However, the level of funds held, multi-year grants, grants secured for next year and the goodwill shown towards SeeSaw means that the trustees feel confident that the donation income earned over the next 12 months will be sufficient for the charity to be able to continue as a going concern.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The cost of raising and administering such funds are charged against the specific fund where material and if allowed by the funder. The aim and use of each restricted fund is set out in the notes to these accounts.

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Incoming resources

All incoming resources are included in the Statement of Financial Activities once the charity has legal entitlement to the resources, it is probable that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

Donations and grants are recognised when the distribution is received.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion, legacies will be notified to the charity where it is not possible to measure the amount expected to be distributed. On these occasions the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as cash on deposit. Interest income is recognised as and when received.

Other income includes income from the provision of training, the sale of literature and royalties.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes commercial and fundraising activities;
- Expenditure on charitable activities includes child bereavement support, schools support service and pre-bereavement service.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs allocation

Support costs are those that assist the work of SeeSaw but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of SeeSaw. Where support costs cannot be directly attributed to particular headings, they have been allocated to the cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises and other overheads have been allocated between cost of raising funds and expenditure on charitable activities on the basis of floor space occupied.

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation and accumulated impairment losses. Amortisation on website development has been provided at 33.3% on a straight line basis so as to write off the cost less residual value of the assets over their estimated useful life.

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation has been provided at the following rates so as to write off the cost less residual value of the assets over their estimated useful lives.

Fixtures & fittings	20% Straight line basis
Computer equipment	33.33% Straight line basis
Building improvements	10% Straight line basis

On disposal the difference between the net disposal proceeds and the carrying amount of the item sold is recognised in the statement of financial activities.

Stock

Stock has been valued at the lower of cost and net realisable value.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets are measured at cost and are assessed at the end of each reporting period for objective evidence of impairment. Where objective evidence of impairment is found, an impairment loss is recognised in the statement of financial activities.

The impairment loss for financial assets measured at cost is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the charity would receive for the asset if it were to be sold at the reporting date. Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amount and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Impairment of non-financial assets

At each reporting date, non-financial assets not carried at fair value, like goodwill and plant, property and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount of any asset or group of related assets (which is the higher of value in use and the fair value less cost to sell) is estimated and compared with its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in the statement of financial activities.

Stocks are also assessed for impairment at each reporting date. The carrying amount of each item of stock, or group of similar items, is compared with its selling price less cost to complete and sell. If an item of stock, or group of similar items, is impaired its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognised immediately in the statement of financial activities.

If an impairment loss is subsequently reversed, the carrying amount of the asset, or group of related assets, is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset, or group of related assets, in prior periods. A reversal of an impairment loss is recognised immediately in the statement of financial activities.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and subsequently at amortised cost.

Pensions

The charity operates a defined contribution pension scheme. The amount charged to the statement of financial activities in respect of pension costs and other post-retirement benefits is the amount payable in the year. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments in the balance sheet. Pension costs are allocated between charitable activities based on full time equivalent headcount. Pension costs for fundraisers are allocated to the cost of raising funds. One member of staff is funded by a restricted grant and their pension costs are allocated to this restricted fund. All other pension costs are allocated to unrestricted expenditure.

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Leases

Leases are classified as finance leases when they transfer substantially all the risks and rewards of ownership of the leased assets to the company. Other leases that do not transfer substantially all the risks and rewards of ownership of the leased assets to the company are classified as operating leases.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Being a registered charity, the charity is not liable to taxation on its income.

3 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

No significant accounting estimates and judgements have had to be made by the trustees in preparing these financial statements.

4 INCOMING RESOURCES

The incoming resources included on page 14 consist of the following sources of income:

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Donations and legacies	355,985	110,080	466,065	427,419
Events	-	-	-	1,929
Other:				
Sales of books, literature and calendars	661	-	661	803
Sales of donated good/ Gifts in kind	-	-	-	-
Investments:				
Interest received	9,122	-	9,122	3,369
	365,768	110,080	475,848	433,520

5 GOVERNANCE COSTS

	2024	2023
	£	£
Independent examination fee	720	720
	720	720

In addition to the independent examination fee, £720 (2023: £720) was paid to the independent examiner for accountancy services.

6 COST OF GENERATING FUNDS

	2024	2023
	£	£
Fundraisers	50,025	61,808
Fundraising materials	1,014	1,184
Training and professional development	412	320
Networking costs	1,732	349
Professional fees	4,290	3,980
Fundraising event costs	5,988	10,449
Direct costs	63,461	78,090
Support costs **(note 8)**	5,295	5,204
Total cost of generating funds	68,756	83,294

7 COST OF CHARITABLE ACTIVITIES

	Child Bereavement Support	Schools Support Service	Pre-Bereavement Service	Total 2024
	£	£	£	£
Clinical Staff Costs	136,023	15,891	80,089	232,003
Other costs	11,813	1,380	6,955	20,148
Support costs (note 8)	54,556	6,373	32,122	93,051
	202,392	23,644	119,166	345,202

	Child Bereavement Support	Schools Support Service	Pre-Bereavement Service	Total 2023
	£	£	£	£
Clinical Staff Costs	146,489	12,767	69,060	228,316
Other costs	18,266	1,592	8,611	28,469
Support costs (note 8)	58,138	5,067	27,408	90,613
	222,893	19,426	105,079	347,398

8 ALLOCATION OF SUPPORT COSTS

	Cost of generating income	Charitable activities	Total 2024	Total 2023
	£	£	£	£
Salaries	-	45,394	45,394	43,779
Office costs	1,592	14,326	15,918	17,276
Premises costs	1,678	15,098	16,776	13,622
Other administration costs	1,882	16,937	18,819	19,700
Accountancy and reporting costs	144	1,296	1,440	1,440
	5,296	93,051	98,347	95,817

Support costs have been allocated by floor space.

9 STAFF COSTS

The average number of employees during the year was 11 (2023:11).

Staff costs during the year amounted to:	2024 £	2023 £
Wages, salaries and employee costs	286,125	291,531
Social Security costs	19,014	22,141
Employer's contribution to defined pension schemes	21,465	19,085
	326,604	332,757

The total remuneration paid to key management including social security costs and pension contributions was £61,759 (2023: £58,302). Key management is considered to be the Director.

10 ROLE OF VOLUNTEERS

Volunteer Support Workers volunteer their time to meet regularly with children and young people to carry out grief support work with them. Some of them also provide a Phone Clinical service to advise parents on how to support bereaved children. SeeSaw also uses volunteers to support fundraising at events and to promote and represent SeeSaw at meetings. SeeSaw also has one volunteer who supports with administrative tasks.

The contribution of VSWs supports the delivery of the clinical service to a wider number of children and young people. All our volunteers allow us to extend our reach and support our paid staff in the execution of SeeSaw's work. As a voluntary organisation we are dependent on volunteers to support us with the running of the organisation in the most cost effective manner.

11 INTANGIBLE ASSETS

	Website £
Cost	
At 1 July 2023	13,368
Additions	-
At 30 June 2024	13,368
Accumulated amounts written off	
At 1 July 2023	13,368
Charge for the year	-
At 30 June 2024	13,368
Net book value	
At 30 June 2024	-
At 30 June 2023	-

12 TANGIBLE ASSETS

	Fixtures & fittings	Computer equipment	Building improvements	Total
	£	£	£	£
Cost				
At 1st July 2023	1,705	4,003	120,885	126,593
Additions	-	-	-	-
At 30th June 2024	1,705	4,003	120,885	126,593
Accumulated depreciation				
At 1st July 2023	1,705	4,003	48,355	54,063
Charge for the year	-	-	12,088	12,088
At 30th June 2024	1,705	4,003	60,443	66,151
Net book value				
At 30th June 2024	-	-	60,443	60,443
At 30th June 2023	-	-	72,530	72,530

Building improvements have been made to the current leased premises under a licence to alter. These are being written off over the period of the lease which is 10 years.

During the year a fixed asset inventory was performed and all items held remain in use.

13 STOCK

	2024	2023
	£	£
Bereavement Support Resources	5,487	4,163

14 DEBTORS

	2024	2023
	£	£
Prepayments and accrued income	8,198	8,544
Other debtors	1,102	550
	9,300	9,094

15 CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	7,181	2,757
Taxation and social security	4,276	5,941
Accruals and deferred income	3,873	3,834
Other creditors	-	338
	15,330	12,870

16 COMMITMENTS

Amounts falling due next year under operating leases for land and buildings:

	2024	2023
	£	£
Expiring within 1 year	8,500	8,500
Expiring in more than one but less than five years	25,500	25,500
Expiring in five years or more	4,250	12,750
	38,250	46,750

Amounts falling due next year under operating leases for office equipment:

	2024	2023
	£	£
Expiring within 1 year	960	960
Expiring in more than one but less than five years	2,640	3,600
	3,600	4,560

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 30 June 2024 represented by:

	Restricted funds £	Unrestricted funds £	Total funds £
Intangible fixed assets	-	-	-
Tangible fixed assets	-	60,443	60,443
Current assets	23,440	338,022	361,462
Current liabilities	-	(15,330)	(15,330)
	23,440	383,135	406,575

18 MOVEMENT IN FUNDS

	As at 1 July 2023 £	Incoming resources £	Outgoing resources £	Transfers £	As at 30 June 2024
Unrestricted funds:					
General funds	322,737	361,825	301,427	-	383,135
Restricted funds:					
Bicester Village Unlock Futures Fund	-	3,960	3,960	-	-
The Emmanuel Kaye Foundation	7,947	-	7,947	-	-
The Emmanuel Kaye Foundation	-	20,000	10,685	-	9,315
February Foundation	-	5,000	5,000	-	-
Global's Make Some Noise	-	4,620	4,620	-	-
The Grocer's Charity	-	4,000	667	-	3,333
Helen Roll Charity	4,000	-	4,000	-	-
Helen Roll Charity	-	5,000	1,559	-	3,441
Lord Lieutenant of Oxfordshire	-	500	500	-	-
Oxfordshire County Council - Public Health	-	2,000	2,000	-	-
Oxfordshire County Council - Public Health	-	20,000	12,649	-	7,351
The Rank Foundation	10,000	-	10,000	-	-
Sobell House Hospice Charity	-	35,000	35,000	-	-
St James Place Charitable Foundation	-	10,000	10,000	-	-
Total Restricted funds	21,947	113,972	108,587	-	23,440

18 MOVEMENT IN FUNDS (CONTINUED)

Bicester Village Unlock Futures Fund is for supporting families in Bicester.
The Emmanuel Kaye Foundation is to fund the salary of a clinical administrator.
The February Foundation is for providing post bereavement support.
Global's Make Some Noise is for fundraising consultancy and strategy development.
The Grocers' Charity is for clinical service costs.
Helen Roll Charity is for schools work.
Helen Roll Charity is to fund Volunteer Support Worker training.
Lord Lieutenant of Oxfordshire is for Volunteer Support Worker training.
Oxfordshire County Council - Public Health is for the production of new bereavement resources.
The Rank Foundation is for office manager and finance salaries.
Sobell House Hospice Charity is for providing pre-bereavement support.
St James's Place Charitable Foundation is for providing pre-bereavement support.

19 RELATED PARTY TRANSACTIONS

The Trustees confirm that there have been no related party transactions that require disclosure in the accounting period other than those set out below.

Gillian Forrest, a member of the board of trustees, received remuneration of £937 (2023: £937) for supervision and clinical services, as authorised by the charity's governing document.

A total of £3,618 (2023: £2,880) of donations were made to the charity by five trustees or their family members.

No member of staff earned in excess of £60,000 in the current or preceding year.

20 SHARE CAPITAL

The charity does not have a share capital and is limited by guarantee. In the event of a winding up the trustees, who are all members of the company, guarantee to contribute £10 towards the costs of a winding up.

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2024

21 STATEMENT OF FINANCIAL ACTIVITIES – COMPARATIVE FIGURES BY FUND TYPE

	Note	Unrestricted	Restricted	Total funds 2023
		£	£	£
INCOMING RESOURCES				
Donations and legacies	4	313,447	113,972	427,419
Charitable activities	4	1,929	-	1,929
Other trading activities	4	803	-	803
Investments	4	3,369	-	3,369
Total incoming resources		319,548	113,972	433,520
RESOURCES EXPENDED				
Costs of generating funds:	6			
Commercial trading and fundraising activities		83,294	-	83,294
Cost of Charitable activities:				
Child bereavement support	7	126,547	96,346	222,893
Schools support service	7	14,730	4,696	19,426
Pre-bereavement service	7	69,681	35,398	105,079
Total Cost of Charitable activities:		210,958	136,440	347,398
Total resources expended		294,252	136,440	430,692
NET MOVEMENT IN FUNDS		25,296	(22,468)	2,828
Reconciliation of funds				
Total funds at 1 July 2022	17	297,441	44,415	341,856
Total funds at 30 June 2023	**17**	322,737	21,947	344,684

SEESAW

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2024

		2024		2023
	£	£	£	£
Restricted income				
Bicester Village Unlock Futures Fund	3,960		-	
The Emmanuel Kaye Foundation	20,000		-	
The February Foundation	5,000		-	
Global's Make Some Noise	4,620		-	
The Grocer's Charity	4,000		-	
Sobell House Hospice Charity	35,000		30,000	
OCF COMF Fund	-		10,000	
Oxford City Council – Public Health	22,000		1,500	
Rank Foundation	-		10,000	
Lord Lieutenant of Oxfordshire	500		-	
St James's Place Charitable Foundation	10,000		-	
Cumber Family Charitable Trust	-		2,000	
Project Spark	-		1,972	
Shanly Foundation	-		2,500	
Crucible Foundation	-		50,000	
Syder Foundation	-		2,000	
Helen Roll Foundation	5,000		4,000	
		110,080		113,972
Unrestricted income				
Events, training and sales	661		2,732	
Bank deposit interest	9,122		3,369	
Sale of donated goods/gifts in kind	-		-	
Donations and fundraising	355,985		313,447	
		365,768		316,180
		475,848		433,520

SEESAW

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2024

Expenses				
Staff costs				
Clinical staff	232,002		228,316	
Administration staff	45,394		43,779	
Fundraisers	49,207		60,661	
Training and professional development	59		485	
Travel and subsistence	6,895		6,739	
		333,557		339,980
Volunteer service costs				
Travel and telephone	3,403		5,238	
Training	595		-	
Supervision	2,757		2,662	
		6,755		7,900
Service delivery costs				
Child bereavement resources	3,656		9,887	
Clinical supervision	3,600		4,845	
Bereavement hospitality	-		79	
		7,256		14,811
Fundraising costs				
Fundraising materials	1,015		1,184	
Networking costs	1,732		349	
Professional fees	4,290		3,980	
Other fundraising costs	6,400		10,449	
		13,437		15,962
Charity costs				
Professional fees and subscriptions	2,826		3,278	
Independent examination fee	720		720	
		3,546		3,998

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2024

Expenses (continued)				
Office costs				
Rent and rates	12,433		9,880	
Insurances	1,590		1,558	
Telephone	4,984		4,228	
Postage	225		242	
Stationery and photocopying	1,518		1,351	
Computer costs	8,656		10,995	
Sundry expenses	942		498	
Bank charges	287		260	
Repairs	325		-	
Utilities	1,881		1,543	
Cleaning	2,137		2,200	
Recruitment	2,340		573	
		37,319		33,328
Depreciation		12,088		14,713
Total costs		413,957		430,692
Surplus/(Deficit) for the year		61,891		2,828

This page does not form part of the statutory accounts.

SEESAW

England & Wales - Charity number 1076321

Accounts

SEESAW

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED
30 JUNE 2023

Nutshell Accounts Limited
Chartered Accountants
Merchant House
5 East St Helens Street
Abingdon
OX14 5EG

Registered Charity Number: 1076321

Company Registration Number: 03790965

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SEESAW

CHARITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2023

TRUSTEES AND DIRECTORS

	Sub-group
Dr Gillian Forrest (Chair)	CSG
Mrs Julia Palejowska FCA	FSG
Ms Glynis Phillips (Secretary)	FRSG
Dr Marilyn Relf	CSG
Ms Kay Symons	FSG/FRSG
Mr Hugh Roderick	FRSG
Mrs Rosemary Alexander FCA (Treasurer) (resigned 24th October 2022)	FSG
Mrs Sheila Hurst	CSG
Dr Michael Shea	FRSG
Ms Debbie Chapel	CSG
Mr Nick Couldrick ACMA CGMA (Treasurer) (appointed 24th October 2022)	FSG
Members of Clinical Sub-Group	CSG
Members of Financial Sub-Group	FSG
Members of Fundraising Sub-Group	FRSG

SENIOR STAFF

Director - Ms Judith Mulligan

CHARITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2023

REGISTERED (AND PRINCIPAL) OFFICE

Bush House
2 Merewood Avenue
Headington, Oxford, OX3 8EF

COMPANY REGISTRATION NUMBER

03790965 England and Wales

CHARITY REGISTRATION NUMBER

1076321 England and Wales

ACCOUNTANTS

Nutshell Accounts Limited
Merchant House
5 East St Helens Street
Abingdon
OX14 5EG

BANKERS

CAF Bank
Kings Hill
West Malling
Kent
ME19 4TA

SOLICITORS

Freeths LLP
Spires House
5700 Oxford Business Park South
Oxford
OX4 2RW

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023

The Trustees present their Annual Report for the year ended 30 June 2023 under the Charities Act 2011, the Companies Act 2006 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), together with the independently examined financial statements for the year.

REFERENCE AND ADMINISTRATIVE INFORMATION

SeeSaw registered as a company limited by guarantee on 17th June 1999 and with the Charity Commission on 30 June 1999 as a charity (registered number 1076321). The names of all Trustees at the date of this report and of those in office during the year, together with details of the senior staff, advisers of SeeSaw and the principal office of the charity, are given on pages 1 and 2.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing documents

The governing document is the Memorandum and Articles of Association.

Board of trustees

The board of trustees is constituted and regulated in accordance with the Governing Document. New members are elected on the basis of the skills needed to complement the trustee body, and their commitment to the charitable objectives of SeeSaw. The board of trustees determines the ongoing strategic direction of the Charity and regulates its administration and the management of its finances and assets. It meets regularly and is advised by three subgroups.

Recruitment and training of trustees

New trustees are recruited by advertisement or personal recommendation, two external references and interview with the board. They are inducted into the workings of SeeSaw, including trustee policies and procedures, by the Chair of Trustees.

Those with clinical responsibilities do not provide hands-on support and thus are not required to be DBS checked; however, SeeSaw has taken the decision to require a DBS check for all Trustees as we are a children's charity. Members of the board of trustees are expected to keep themselves up to date with current issues in the sector and on regulatory requirements.

Remuneration of trustees and staff

Members of the board of trustees receive no remuneration or benefits from their trusteeship of the charity. The remuneration of staff is set by the trustees on the advice of the remuneration committee and in accordance with SeeSaw's pay policy.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued...)

Organisational management

The members of the board of trustees meet four times a year. The work of developing and monitoring their policies is carried out by three sub-groups which meet between board meetings:

- Clinical Sub-Group – Chair: Sheila Hurst
- Financial Sub-Group – Chair: Julia Palejowska
- Fundraising Sub-Group – Chair: Kay Symons

The day-to-day running of the Charity is delegated to the Director, who attends all meetings of the sub-groups. None of the trustees have any beneficial interest in the company. All the trustees are members of the Company and guarantee to contribute a maximum of £10 each in the event of winding up.

OBJECTIVES AND ACTIVITIES

Charitable objectives and aims

The relief of sickness and distress and the advancement of education, in particular, but without limitation, by:

- The support of children and young people who have suffered or are about to suffer a bereavement
- The promotion of study and research and the dissemination of the useful results of any such research in relation to the effects of such loss and into methods of supporting bereaved children and young people and the provision of training and education in relation to those effects and methods.

The board of trustees has considered the Charity Commission's guidance on public benefit and in keeping with its objectives, SeeSaw's aims for the public benefit are:

- To raise awareness and understanding of the needs of bereaved children through information and training
- To allocate our resources as cost-effectively as possible.

SeeSaw's strategy for achieving its aims

- **Delivery of high quality grief support services**

We employ a small team of expert staff who provide guidance and support at point of contact, and on-going support as needed. The team provides:

- Support to bereaved children;
- Support before and after an anticipated death;
- Support after the suicide of a parent or sibling, or other sudden death;
- A free support service to schools and relevant professional services in Oxfordshire;
- The Side-by-Side programme of family events.

We deliver the service effectively and safely, keeping paid staff to the minimum.

OBJECTIVES AND ACTIVITIES (continued...)

In line with best practice in the sector, we recruit, train, select and supervise a team of volunteer support workers (VSWs) to provide individual work with children in their own homes.

Quality is maintained through regular monthly supervision and training sessions and annual reviews. All clinical staff and VSWs are subject to an enhanced DBS check.

- **Raising awareness**

We provide training to other professionals, especially staff working in schools, to enable them to support bereaved children in their care thereby extending the reach of our expertise. We develop and provide publications and resources to support families, and other professionals. The clinical staff liaise with practitioners from adult bereavement services, serving Oxfordshire to share good practice and to ensure a wider awareness and promotion of children's needs and our service.

SeeSaw is a member of the Childhood Bereavement Network (CBN) in order to contribute to new developments, learn from colleagues nationally, and so remain at the forefront of good practice.

SeeSaw is also represented at:

- Oxfordshire's Child Death Overview Panel
- Joint Agency Review meetings responding to sudden deaths of those under 18
- Oxfordshire Bereavement Alliance
- Thames Valley Suicide Prevention Multi Agency Group

- **Sustainability**

We regularly review our strategy and planning to ensure our sustainability. This year we took the decision not to replace a departing member of clinical staff to keep our spending within budget and to prevent any further depletion of our reserves. The impact of Covid and price rises due to cost-of-living increases have meant we have used our reserves over the past few years and, to ensure our sustainability, we need to manage our costs. We have adjusted our service in line with our current capacity, and expanded the number and type of resources that we make freely available as our 'self-serve' offer.

- **Cost-effective use of resources**

We employ fundraisers who can use the most cost-effective approaches to raising the necessary funds at the same time as enhancing the profile and promoting the service of the charity in the community. We also involve volunteers where appropriate to support fundraising.

Criteria used for assessing success

- Delivering a timely and responsive service
- Service evaluation using the Child Bereavement Service Questionnaire and client satisfaction surveys
- Fundraising success – balanced budget

ACTIVITIES AND PERFORMANCE

We have continued to offer the mixture of support that we developed during lockdown periods as well as our face-to-face services. We have also continued the process of resource creation we started in 2020-21 using our website and social media, and delivered a new pilot project, the Youth Panel, to consult with and co-produce some resources for young people, including a film for young people explaining the SeeSaw service.

Summary of clinical statistics for 2022-23

We supported 539 children from 371 families. Of 539 children supported:

- 105 children were supported through our pre bereavement work, and 434 children were supported through our post bereavement service.
- 101 of these 539 children benefitted from Early Support, that is immediately after a death,
- 268 children were allocated 1:1 support from a VSW or member of staff.
- 160 children were supported through telephone contacts, including our phone clinic.

VSWs

After inducting and training a new cohort of VSWs in May 2022 we were able to fully utilise our whole VSW team this year. We had 20 volunteers providing face-to-face grief work across Oxfordshire. We trained additional VSWs to provide Phone Clinic support when it is needed. SeeSaw cannot offer the service it does without the time and dedication our VSWs give, and we are very grateful to them.

Side-by-side programme

We have traditionally offered a programme of family events, called Side by Side. We held our Preparing for Christmas event at the end of November 2022 for those families facing their first Christmas after the death of a close family member. Families were invited to attend and those unable to attend were given a boxed set of activities, information, advice and treats. 24 children from 16 families attended our Preparing for Christmas event and 19 children from 13 families received a box as they were unable to attend.

Working with schools and other professionals

Consultation with school staff and other professionals, often health and social care professionals, is a large part of our work.

Our clinical team provided 137 consultations with schools and 91 consultations with other professionals. Our remote training packages, begun in lockdown, have continued to be popular with schools and other professionals, often in preference to in-person training. This year we provided remote training for 58 school staff and 25 professionals.

ACTIVITIES AND PERFORMANCE (continued...)

Service evaluation

This year we have developed and piloted 4 online surveys to collect feedback on our work from our service users as we hope they may be quicker to complete than paper surveys, and therefore the return rate may be higher.

From the surveys we have received:

- 92% report being 'very satisfied' with the in-person support they have received.
- 83% report the grief support being 'very helpful'
- 80% report being 'very satisfied' with our phone clinic support and
- 100% would 'definitely recommend' our phone clinic to another family

Parents/carers report a range of outcomes as a result of support:
I feel listened to.
I felt reassured.
I had more ideas to help support my child.
I understood my child's grief better.
I felt more confident in supporting my child.
I felt I knew what to do and say next.

Children and Young People also report a range of outcomes:
I feel better able to understand my grief.
I feel more supported with my grief.
I feel better able to manage my grief.
I feel reassured about my grief.

Client feedback

The results of the Child Bereavement Service questionnaire (CBSQ) provide us with feedback on progress which helps us to shape and develop our services.

CBSQs are used for 1-1 grief support work with children and young people when some time has passed since the bereavement. CBSQ is not a suitable tool to measure pre bereavement work, parent support and early support work. As a much larger part of our work this year has fallen into the latter categories, we collected a smaller sample of CBSQs. Of the sample we collected, 89% of the children reported an improvement in one or more outcomes (grief, communications, relationships) as a result of the work, and 90% of parents reported an improvement for their child in one or more of the outcomes.

We often receive unsolicited comments from families and professionals who have used our service and this year we have continued to receive very positive feedback. The service is very highly valued by its beneficiaries and professionals, and its reputation in the county remains very high.'

Fundraising success

SeeSaw continues to rely on donations for over 90% of its income. This was generated through Trusts and Grants applications, corporate support, community fundraising and donations from individuals. In 2022-23 we received grants from several new supporters including the Crucible Foundation, Garfield Weston Foundation, Kristina Martin Charitable Trust and The Forrester Family Trust, for which we are very grateful.

Individuals and organisations across Oxfordshire have demonstrated again how much they value the service by donations of money or goods to an extraordinary degree and we thank them for all they do for SeeSaw.

FINANCIAL REVIEW

The charity received total income of £433,520 during the year (2022 £312,369). See the table below for details.

The cost of generating funds was £83,294 (2022 £51,493). £347,398 was spent on charitable purposes (2022 £343,417).

The surplus for the financial year was £2,828 (2022 £(82,541)). This was better than expected following a successful fundraising year, and particularly generous support from two new Trust funders.

Incoming resources	£
Integrated Care Board Grant	35,000
Restricted grants and donations	113,972
Corporate donations	41,940
Individual donations	15,823
Individuals sponsored events	31,100
In memory giving	23,542
Charitable trust and foundation grants (unrestricted)	101,170
Community fundraising	39,099
Regular donations	13,740
Events	1,928
Gift aid	12,033
Sales and training	803
Investment income	3,368
Total income	**433,520**

Factors that are likely to affect financial position/performance going forward

Grant funding of £35,000 has been secured for 2023-24 from the Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board (BOB ICB, formerly the Oxfordshire Clinical Commissioning Group). A further restricted grant of £35,000 to £36,000 a year for three years has been secured from the Sobell House Hospice Charity and an unrestricted grant of £50,000 has been secured for the next two years from a charitable foundation. Remaining funds need to be generated through our ongoing fundraising activities.

We recognise that there continue to be financial pressures on the third sector and that commissioning bodies and grant makers share those pressures and are fielding much greater numbers of requests for funding. We are encouraged by the relative success of our fundraising outcomes this year.

RESERVES POLICY

SeeSaw's policy is to maintain funds at a level which ensures it can continue to provide its service, meet all obligations to staff and other stakeholders and carry through its strategic plans. In view of SeeSaw's dependence on its own fundraising efforts, the Trustees consider that a target of 9 months expenditure to be held in unrestricted funds is prudent.

Free reserves (unrestricted funds not tied up in fixed assets) at 30th June 2023 totalled £250,207 (2022 £210,198) which represents approximately 7 months of next year's budgeted expenditure. This is slightly below the reserves target.

The Trustees ensure that the reserves are monitored and keep the reserves policy under regular review.

RISK MANAGEMENT

The Trustees and the Director evaluate and manage the principal risks and uncertainties faced by the charity on an ongoing basis. When the organisation is not able to address risk issues using internal resources, the trustees take advice from external experts with specialist knowledge, for example in the fields of Health & Safety and Information Security.

Policies and procedures are reviewed by the Trustees. Training courses are made available, when appropriate, to trustees and members of staff to enhance their skills in risk-related areas.

The principal risks and uncertainties faced by the charity are identified as follows:

- The most significant clinical risk faced by SeeSaw is of a negative impact on the quality of the service provided in the light of increased demand. Demand has increased to pre-pandemic levels. The increasing complexity of many cases and restricted availability of usual support networks and other professional health services available to families has compounded the pressures on the clinical service. The Director and the Clinical Subgroup keep this under constant review and ensure that complexity and caseload is effectively monitored and is manageable in line with staff capacity.
- The service and organisation depend on the support, recruitment and retention of suitably qualified and experienced staff, volunteers and Director. The Trustees recognised that the departure of the Chair of

Trustees and the Director are significant risks for SeeSaw and good succession planning is needed to mitigate this.

- Good supervision and appraisal procedures are in place, and trustees keep staff matters and succession planning under constant review. Maintaining the high reputation of SeeSaw both internally and externally is a key factor in the successful recruitment of staff;
- The Trustees recognise the risks around information security within an organisation that depends on electronic communication and holds personal data. SeeSaw's Information Security policy is reviewed regularly, and systems and procedures are updated in line with good practice.
- Despite a successful year of fundraising the trustees are mindful of the risk that the charity fails to continue to focus on financial sustainability. Meanwhile we recognise that financial risk is systemic in a charity that depends on voluntary donations. The trustees are closely monitoring all financial risks and reviewing all budgeting and spending decisions to ensure financial prudence.

FUTURE PLANS

SeeSaw's future plans are agreed by the board of trustees and are to continue with the agreed core elements, which are:

-to provide a timely and responsive service for bereaved children in Oxfordshire which meets the needs of the growing population.

-to provide support and consultancy for professionals in Oxfordshire who are working directly with bereaved young people.

-to increase awareness of our service throughout Oxfordshire.

-to ensure the sustainability of SeeSaw's unique service provision in Oxfordshire through our fundraising, and to respond to the changing financial world and become a part of health and social care commissioning of services, whilst maintaining our independence and flexibility as a charity.

STATEMENT OF ACCOUNTING AND REPORTING RESPONSIBILITIES

The trustees (who are also directors of the charity for the purposes of company law) 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 (UK GAAP)).

Company 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 charitable company of its incoming resources and application of resources, including its income and expenditure, for that period.

In preparing these financial statements the trustees are required to:

- select the most suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SPECIAL EXEMPTION

The above report is prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the board of trustees on 23.10.2023 and signed on its behalf by:

Dr G Forrest – Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SEESAW FOR THE YEAR ENDED 30 JUNE 2023

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2023, which are set out on pages 11 to 28.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

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:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities.

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.

J THOMAS (FCA)
For and on behalf of
NUTSHELL ACCOUNTS LIMITED
CHARTERED ACCOUNTANTS
Merchant House
5 East St Helens Street
Abingdon

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 JUNE 2023

	Note	Unrestricted	Restricted	Total funds 2023	Total funds 2022
		£	£	£	£
INCOMING RESOURCES					
Donations and legacies	4	313,447	113,972	427,419	309,153
Charitable activities	4	1,929	-	1,929	2,532
Other trading activities	4	803	-	803	128
Investments	4	3,369	-	3,369	556
Total incoming resources		319,548	113,972	433,520	312,369
RESOURCES EXPENDED					
Costs of generating funds:	6				
Commercial trading and fundraising activities		83,294	-	83,294	51,493
Cost of Charitable activities:					
Child bereavement support	7	126,547	96,346	222,893	218,222
Schools support service	7	14,730	4,696	19,426	18,258
Pre-bereavement service	7	69,681	35,398	105,079	106,937
Total Cost of Charitable activities:		210,958	136,440	347,398	343,417
Total resources expended		294,252	136,440	430,692	394,910
NET MOVEMENT IN FUNDS		25,296	(22,468)	2,828	(82,541)
Reconciliation of funds					
Total funds at 1 July 2022	17	297,441	44,415	341,856	424,397
Total funds at 30 June 2023	**17**	322,737	21,947	344,684	341,856

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

SEESAW

BALANCE SHEET AS AT 30 JUNE 2023

	Note		2023		2022
		£	£	£	£
FIXED ASSETS					
Intangible assets	11		-		2,622
Tangible assets	12		72,530		84,621
			72,530		87,243
CURRENT ASSETS					
Stock	13	4,163		1,338	
Debtors	14	9,095		8,159	
Cash at bank and in hand		271,766		266,296	
		285,024		275,793	
Creditors: amounts falling due within one year	15	12,870		21,180	
NET CURRENT ASSETS			272,154		254,613
NET ASSETS			344,684		341,856
INCOME FUNDS					
Unrestricted income funds	17		322,737		297,441
Restricted income funds	17		21,947		44,415
			344,684		341,856

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and in accordance with the provisions of FRS 102 Section 1A - small entities.

For the financial year ended 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Signed on behalf of the board of trustees

GCF

Dr G Forrest
Trustee
Date approved by the board:
23.10.2023

1 GENERAL INFORMATION

SeeSaw is a registered charity and private company limited by guarantee incorporated in England and Wales. Its principal registered office is:

Bush House
2 Merewood Avenue
Headington
Oxford
OX3 8EF

The financial statements are presented in Sterling, which is the functional currency of the charity.

The charity is a public benefit entity.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the financial statements

These financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard 102 Section 1A smaller entities, Financial Reporting Standard 102 Section 1A smaller entities 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ("FRS 102"), the Companies Act 2006 and the Charities Act 2011.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

The trustees note that the current economic challenges have impacted on SeeSaw's income generating activities throughout the financial year ending 30 June 2023. However, the level of funds held and the goodwill shown towards SeeSaw means that the trustees feel confident that the donation income earned over the next 12 months will be sufficient for the charity to be able to continue as a going concern.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The cost of raising and administering such funds are charged against the specific fund where material and if allowed by the funder. The aim and use of each restricted fund is set out in the notes to these accounts.

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Incoming resources

All incoming resources are included in the Statement of Financial Activities once the charity has legal entitlement to the resources, it is probable that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

Donations and grants are recognised when the distribution is received.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion, legacies will be notified to the charity where it is not possible to measure the amount expected to be distributed. On these occasions the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as cash on deposit. Interest income is recognised as and when received.

Other income includes income from the provision of training, the sale of literature and royalties.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes commercial and fundraising activities;
- Expenditure on charitable activities includes child bereavement support, schools support service and pre-bereavement service.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs allocation

Support costs are those that assist the work of SeeSaw but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of SeeSaw. Where support costs cannot be directly attributed to particular headings, they have been allocated to the cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises and other overheads have been allocated between cost of raising funds and expenditure on charitable activities on the basis of floor space occupied.

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation and accumulated impairment losses. Amortisation on website development has been provided at 33.3% on a straight line basis so as to write off the cost less residual value of the assets over their estimated useful life.

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation has been provided at the following rates so as to write off the cost less residual value of the assets over their estimated useful lives.

Fixtures & fittings	20% Straight line basis
Computer equipment	33.33% Straight line basis
Building improvements	10% Straight line basis

On disposal the difference between the net disposal proceeds and the carrying amount of the item sold is recognised in the statement of financial activities.

Stock

Stock has been valued at the lower of cost and net realisable value.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets are measured at cost and are assessed at the end of each reporting period for objective evidence of impairment. Where objective evidence of impairment is found, an impairment loss is recognised in the statement of financial activities.

The impairment loss for financial assets measured at cost is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the charity would receive for the asset if it were to be sold at the reporting date. Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amount and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Impairment of non-financial assets

At each reporting date, non-financial assets not carried at fair value, like goodwill and plant, property and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount of any asset or group of related assets (which is the higher of value in use and the fair value less cost to sell) is estimated and compared with its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in the statement of financial activities.

Stocks are also assessed for impairment at each reporting date. The carrying amount of each item of stock, or group of similar items, is compared with its selling price less cost to complete and sell. If an item of stock, or group of similar items, is impaired its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognised immediately in the statement of financial activities.

If an impairment loss is subsequently reversed, the carrying amount of the asset, or group of related assets, is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset, or group of related assets, in prior periods. A reversal of an impairment loss is recognised immediately in the statement of financial activities.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and subsequently at amortised cost.

Pensions

The charity operates a defined contribution pension scheme. The amount charged to the statement of financial activities in respect of pension costs and other post-retirement benefits is the amount payable in the year. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments in the balance sheet. Pension costs are allocated between charitable activities based on full time equivalent headcount. Pension costs for fundraisers are allocated to the cost of raising funds. One member of staff is funded by a restricted grant and their pension costs are allocated to this restricted fund. All other pension costs are allocated to unrestricted expenditure.

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Leases

Leases are classified as finance leases when they transfer substantially all the risks and rewards of ownership of the leased assets to the company. Other leases that do not transfer substantially all the risks and rewards of ownership of the leased assets to the company are classified as operating leases.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Being a registered charity, the charity is not liable to taxation on its income.

3 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

No significant accounting estimates and judgements have had to be made by the trustees in preparing these financial statements.

4 INCOMING RESOURCES

The incoming resources included on page 14 consist of the following sources of income:

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Donations and legacies	313,447	113,972	427,419	309,153
Events	1,929	-	1,929	2,532
Other:				
Sales of books, literature and calendars	803	-	803	85
Sales of donated good/ Gifts in kind	-	-	-	43
Investments:				
Interest received	3,369	-	3,369	556
	319,548	113,972	433,520	312,369

5 GOVERNANCE COSTS

	2023	2022
	£	£
Independent examination fee	720	780
	720	780

In addition to the independent examination fee, £720 (2022: £NIL) was paid to the independent examiner for accountancy services.

6 COST OF GENERATING FUNDS

	2023	2022
	£	£
Fundraisers	61,808	34,103
Fundraising materials	1,184	536
Training and professional development	320	893
Networking costs	349	165
Professional fees	3,980	7,269
Fundraising event costs	10,449	2,216
Direct costs	78,090	45,182
Support costs **(note 8)**	5,204	6,311
Total cost of generating funds	83,294	51,493

7 COST OF CHARITABLE ACTIVITIES

	Child Bereavement Support	Schools Support Service	Pre-Bereavement Service	Total 2023
	£	£	£	£
Clinical Staff Costs	146,489	12,767	69,060	228,316
Other costs	18,266	1,592	8,611	28,468
Support costs (note 8)	58,138	5,067	27,408	90,613
	222,893	19,426	105,079	347,398

	Child Bereavement Support	Schools Support Service	Pre-Bereavement Service	Total 2022
	£	£	£	£
Clinical Staff Costs	140,391	11,746	68,797	220,934
Other costs	14,842	1,242	7,273	23,357
Support costs (note 8)	62,989	5,270	30,867	99,126
	218,222	18,258	106,937	343,417

8 ALLOCATION OF SUPPORT COSTS

	Cost of generating income	Charitable activities	Total 2023	Total 2022
	£	£	£	£
Salaries		43,779	43,779	42,322
Office costs	1,728	15,548	17,276	19,414
Premises costs	1,362	12,260	13,622	32,022
Other administration costs	1,970	17,730	19,700	10,899
Accountancy and reporting costs	144	1,296	1,440	1,200
	5,204	90,613	95,817	105,437

Support costs have been allocated by floor space.

9 STAFF COSTS

The average number of employees during the year was 11 (2022:10).

Staff costs during the year amounted to:	2023 £	2022 £
Wages, salaries and employee costs	291,531	260,243
Social Security costs	22,141	17,388
Employer's contribution to defined pension schemes	19,085	19,176
	332,757	296,807

At the year end, there were unpaid pension contributions of £NIL (2022: £2,184) and they have been included in creditors (Note 15).

The total remuneration paid to key management including social security costs and pension contributions was £58,302 (2022: £54,525). Key management is considered to be the Director.

10 ROLE OF VOLUNTEERS

Volunteer Support Workers volunteer their time to meet regularly with children and young people to carry out grief support work with them. Some of them also provide a Phone Clinical service to advise parents on how to support bereaved children. SeeSaw also uses volunteers to support fundraising at events and to promote and represent SeeSaw at meetings. SeeSaw also has one volunteer who supports with administrative tasks.

The contribution of VSWs supports the delivery of the clinical service to a wider number of children and young people. All our volunteers allow us to extend our reach and support our paid staff in the execution of SeeSaw's work. As a voluntary organisation we are dependent on volunteers to support us with the running of the organisation in the most cost effective manner.

11 INTANGIBLE ASSETS

	Website £
Cost	
At 1 July 2022	13,368
Additions	-
At 30 June 2023	13,368
Accumulated amounts written off	
At 1 July 2022	10,746
Charge for the year	2,622
At 30 June 2023	13,368
Net book value	
At 30 June 2023	-
At 30 June 2022	2,622

12 TANGIBLE ASSETS

	Fixtures & fittings	Computer equipment	Building improvements	Total
	£	£	£	£
Cost				
At 1st July 2022	1,705	4,003	120,885	126,593
Additions	-	-	-	-
At 30th June 2023	1,705	4,003	120,885	126,593
Accumulated depreciation				
At 1st July 2022	1,705	4,003	36,264	41,972
Charge for the year	-	-	12,091	12,091
At 30th June 2023	1,705	4,003	48,355	54,063
Net book value				
At 30th June 2023	-	-	72,530	72,530
At 30th June 2022	-	-	84,621	84,261

Building improvements have been made to the current leased premises under a licence to alter. These are being written off over the period of the lease which is 10 years.

During the year a fixed asset inventory was performed and all items held remain in use.

13 STOCK

	2023	2022
	£	£
Bereavement Support Resources	4,163	1,338

14 DEBTORS

	2023	2022
	£	£
Prepayments and accrued income	8,544	7,844
Other debtors	550	314
	9,094	8,158

15 CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	2,757	6,253
Taxation and social security	5,941	4,548
Accruals and deferred income	3,834	7,949
Other creditors	338	2,430
	12,870	21,180

16 COMMITMENTS

Amounts falling due next year under operating leases for land and buildings:

	2023	2022
	£	£
Expiring within 1 year	8,500	8,500
Expiring in more than one but less than five years	25,500	25,500
Expiring in five years or more	12,750	21,250
	46,750	55,250

Amounts falling due next year under operating leases for office equipment:

	2023	2022
	£	£
Expiring within 1 year	960	542
Expiring in more than one but less than five years	3,600	542
	4,560	1,084

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 30 June 2023 represented by:

	Restricted funds	Unrestricted funds	Total funds
	£	£	£
Intangible fixed assets	-	-	-
Tangible fixed assets	-	72,530	72,530
Current assets	21,947	263,077	285,024
Current liabilities	-	(12,870)	(12,870)
	21,947	322,737	344,684

18 MOVEMENT IN FUNDS

	As at 1 July 2022	Incoming resources	Outgoing resources	Transfers	As at 30 June 2023
	£	£	£	£	
Unrestricted funds:					
General funds	297,441	319,548	294,252	-	322,737
Restricted funds:					
Shanly Foundation	1,000	-	1,000	-	-
HDH Wills Charitable Trust	500	-	500	-	-
Emmanuel Kaye Foundation	22,372	-	14,425	-	7,947
Sobell House	-	30,000	30,000	-	-
The Rank Foundation	18,543	-	18,543	-	-
Miss WE Lawrence 1973 Charitable Settlement	2,000	-	2,000	-	-
OCF COMF Fund	-	10,000	10,000	-	-
Oxford City Council – Community Impact Fund	-	1,500	1,500	-	-
Project Spark	-	1,972	1,972	-	-
Shanly Foundation	-	2,500	2,500	-	-
Crucible Foundation	-	50,000	50,000	-	-
Cumber Family Charitable Foundation	-	2,000	2,000	-	-
Syder Foundation	-	2,000	2,000	-	-
Helen Roll Foundation	-	4,000	-	-	4,000
The Rank Foundation	-	10,000	-	-	10,000
Total Restricted funds	44,415	113,972	136,440	-	21,947

18 MOVEMENT IN FUNDS (CONTINUED)

The Shanly Foundation fund is to contribute towards the cost of an adolescent booklet.

The HDH Wills Charitable Trust fund is to go towards resources for adolescents.

The Emmanuel Kaye Foundation fund is to go towards the salary of a clinical administrator.
The Rank Foundation fund is towards setting up a Youth Panel and developing more inclusive resources.
The Miss WE Lawrence 1973 Charitable Settlement is towards the cost of developing new bereavement resources.
The OCF COMF Fund is towards VSW activity including staff support time
The Oxford City Council Impact fund is towards VSWs activity within Oxford City
Project Spark is towards preparing for Christmas resource boxes for bereaved families
The Shanly Foundation fund is towards schools work
The Crucible Foundation is towards sudden death support
The Cumber Family Charitable Trust is towards Schools work
The Syder Foundation is towards pre-bereavement support
The Helen Roll Foundation is towards Schools work
The Rank Foundation – Core grants programme is towards office manager and finance salaries

The Sobell House fund is towards the cost of pre-bereavement work.

19 RELATED PARTY TRANSACTIONS

The Trustees confirm that there have been no related party transactions that require disclosure in the accounting period other than those set out below.

Gillian Forrest, a member of the board of trustees, received remuneration of £937 (2022: £753) for supervision and clinical services, as authorised by the charity's governing document. No reimbursement of expenses was incurred during the year (2022: £NIL).

A total of £2,880 (2022: £2,984) of donations were made to the charity by four trustees or their family members.

No member of staff earned in excess of £60,000 in the current or preceding year.

20 SHARE CAPITAL

The charity does not have a share capital and is limited by guarantee. In the event of a winding up the trustees, who are all members of the company, guarantee to contribute £10 towards the costs of a winding up.

21 STATEMENT OF FINANCIAL ACTIVITIES – COMPARATIVE FIGURES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total funds 2022
	£	£	£
INCOMING RESOURCES			
Donations and legacies	236,153	73,000	309,153
Events	2,532	-	2,532
Other	128	-	128
Investments	556	-	556
Total income	239,369	73,000	312,369
RESOURCES EXPENDED			
Costs of generating funds:			
Commercial trading and fundraising activities	51,459	34	51,493
Charitable activities:			
Child bereavement support	205,999	1,223	218,222
Schools support service	18,241	17	18,258
Pre-bereavement service	68,813	38,124	106,937
Total expenditure	344,512	50,398	394,910
Net movement in funds	(105,143)	22,602	(82,541)
Total funds brought forward 1 July 2021	402,584	21,813	424,397
Total funds carried forward 30 June 2022	297,441	44,415	341,856

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2023

	£	2023 £	£	2022 £
Restricted income				
Emmanuel Kaye Foundation	-		15,000	
OCF COMF Fund	10,000		-	
Oxford City Council (Community Impact Fund)	1,500		-	
Rank Foundation	10,000		20,000	
Sobell House	30,000		36,000	
Cumber Family Charitable Trust	2,000		-	
Project Spark	1,972		-	
Shanly Foundation	2,500		-	
Crucible Foundation	50,000		-	
Syder Foundation	2,000		-	
Miss WE Lawrence 1973 Charitable Settlement	-		2,000	
Helen Roll Foundation	4,000		-	
		113,972		73,000
Unrestricted income				
Events, training and sales	2,732		2,617	
Bank deposit interest	3,369		556	
Sale of donated goods/gifts in kind	-		43	
Donations and fundraising	313,447		236,153	
		316,180		239,369
		433,520		312,369
Expenses				
Staff costs				
Clinical staff	228,316		220,935	
Administration staff	43,779		42,322	
Fundraisers	60,661		33,551	
Training and professional development	485		1,078	
Travel and subsistence	6,739		6,440	
		339,980		304,326
Volunteer service costs				
Travel and telephone	5,238		2,465	
Supervision	2,662		1,879	
		7,900		4,344

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2023

	£	2023 £	£	2022 £
Expenses (continued)				
Service delivery costs				
Child bereavement resources	9,887		8,208	
Clinical supervision	4,845		4,885	
Bereavement hospitality	79		22	
		14,811		13,115
Fundraising costs				
Fundraising materials	1,184		536	
Networking costs	349		165	
Professional fees	3,980		7,269	
Other fundraising costs	10,449		2,216	
		15,962		10,186
Charity costs				
Professional fees and subscriptions	3,278		2,266	
Independent examination fee	720		780	
		3,998		3,046
Office costs				
Rent and rates	9,880		10,684	
Insurances	1,558		1,278	
Telephone	4,228		5,388	
Postage	242		155	
Stationery and photocopying	1,351		1,319	
Computer costs	10,995		12,251	
Sundry expenses	498		341	
Bank charges	260		322	
Repairs	-		926	
Utilities	1,543		1,683	
Cleaning	2,200		2,182	
Recruitment	573		6,818	
		33,328		43,347
Depreciation		14,713		16,546
		430,692		394,910
Surplus/(Deficit) for the year		2,828		(82,541)

This page does not form part of the statutory accounts.

SEESAW

England & Wales - Charity number 1076321

Accounts

SEESAW

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED
30 JUNE 2022

The MGroup Partnership
Chartered Certified Accountants
Cranbrook House
287-291 Banbury Road, Oxford
OX2 7JQ

Registered Charity Number: 1076321

Company Registration Number: 03790965

SEESAW

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

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CHARITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2022

TRUSTEES AND DIRECTORS

	Sub-group
Dr Gillian Forrest (Chair)	CSG
Mrs Julia Palejowska FCA	FSG
Ms Glynis Phillips (Secretary)	FRSG
Dr Marilyn Relf	CSG
Ms Kay Symons	FSG/FRSG
Mrs Liz Godfrey (resigned 26 October 2020)	CSG
Mr Hugh Roderick	FRSG
Mrs Rosemary Alexander FCA (Treasurer)	FSG
Mrs Sheila Hurst	CSG
Dr Michael Shea	FRSG
Ms Debbie Chapel	CSG
Members of Clinical Sub-Group	CSG
Members of Financial Sub-Group	FSG
Members of Fundraising Sub-Group	FRSG

SENIOR STAFF

Director - Ms Judith Mulligan

REGISTERED (AND PRINCIPAL) OFFICE

Bush House
2 Merewood Avenue
Headington, Oxford, OX3 8EF

CHARITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2022

COMPANY REGISTRATION NUMBER

03790965 England and Wales

CHARITY REGISTRATION NUMBER

1076321 England and Wales

ACCOUNTANTS

The MGroup Partnership
Chartered Certified Accountants
Cranbrook House
287-291 Banbury Road
Oxford
OX2 7JQ

BANKERS

CAF Bank
Kings Hill
West Malling
Kent
ME19 4TA

SOLICITORS

Freeths LLP
5000 Oxford Business Park South
Oxford
OX4 2BH

The Trustees present their Annual Report for the year ended 30 June 2022 under the Charities Act 2011, the Companies Act 2006 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), together with the independently examined financial statements for the year.

REFERENCE AND ADMINISTRATIVE INFORMATION

SeeSaw registered as a company limited by guarantee on 17th June 1999 and with the Charity Commission on 30 June 1999 as a charity (registered number 1076321). The names of all Trustees at the date of this report and of those in office during the year, together with details of the senior staff, advisers of SeeSaw and the principal office of the charity, are given on pages 1 and 2.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing documents

The governing document is the Memorandum and Articles of Association.

Board of trustees

The board of trustees is constituted and regulated in accordance with the Governing Document. New members are elected on the basis of the skills needed to complement the trustee body, and their commitment to the charitable objectives of SeeSaw. The board of trustees determines the ongoing strategic direction of the Charity and regulates its administration and the management of its finances and assets. It meets regularly and is advised by three subgroups.

Recruitment and training of trustees

New trustees are recruited by personal recommendation, two external references and interview with the board. They are inducted into the workings of SeeSaw, including trustee policies and procedures, by the Chair of Trustees.

Those with clinical responsibilities do not provide hands on support and thus are not required to be DBS checked; however, SeeSaw has taken the decision to require a DBS check for all Trustees as we are a children's charity. Members of the board of trustees attend external trustee training and information courses to keep them informed on current issues in the sector and on regulatory requirements.

Remuneration of trustees and staff

Members of the board of trustees receive no remuneration or benefits from their trusteeship of the charity. The remuneration of staff is set by the trustees on the advice of the remuneration committee and in accordance with SeeSaw's pay policy.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued...)

Organisational management

The members of the board of trustees meet four times a year. The work of developing and monitoring their policies is carried out by three sub-groups which meet between board meetings:

- Clinical Sub-Group – Chair: Sheila Hurst
- Financial Sub-Group – Chair: Julia Palejowska
- Fundraising Sub-Group – Chair: Kay Symons

The day-to-day running of the Charity is delegated to the Director, who attends all meetings of the sub-groups. None of the trustees have any beneficial interest in the company. All the trustees are members of the Company and guarantee to contribute a maximum of £10 each in the event of winding up.

OBJECTIVES AND ACTIVITIES

Charitable objectives and aims

The relief of sickness and distress and the advancement of education, in particular, but without limitation, by:

- The support of children and young people who have suffered or are about to suffer a bereavement
- The promotion of study and research and the dissemination of the useful results of any such research in relation to the effects of such loss and into methods of supporting bereaved children and young people and the provision of training and education in relation to those effects and methods.

The board of trustees has considered the Charity Commission's guidance on public benefit and in keeping with its objectives, SeeSaw's aims for the public benefit are:

- To raise awareness and understanding of the needs of bereaved children through information and training
- To allocate our resources as cost-effectively as possible.

SeeSaw's strategy for achieving its aims

- **Delivery of high quality grief support services**

We employ a small team of expert staff who provide guidance and support at point of contact, and on-going support as needed. The team provides:

- Support to bereaved children;
- Support before and after an anticipated death;
- Support after the suicide of a parent or sibling, or other sudden death;
- A free support service to schools and relevant professional services in Oxfordshire;
- The Side by Side programme of family events.

We deliver the service effectively and safely, keeping paid staff to the minimum.

OBJECTIVES AND ACTIVITIES (continued...)

We rigorously recruit, train, select and supervise a team of volunteer support workers (VSWs) to provide individual work with children in their own homes.

Quality is maintained through regular monthly supervision and training sessions. All clinical staff and VSWs are DBS checked.

- **Raising awareness**

We provide training to other professionals, especially staff working in schools, to enable them to support bereaved children in their care thereby extending the reach of our expertise. We develop and provide publications and resources to support families, and other professionals. The clinical staff liaise with practitioners from adult bereavement services, serving Oxfordshire to share good practice and to ensure a wider awareness and promotion of children's needs and our service.

SeeSaw is a member of the Childhood Bereavement Network (CBN) in order to contribute to new developments, learn from colleagues nationally, and so remain at the forefront of good practice. SeeSaw is also represented at:

- Oxfordshire's Child Death Overview Panel
- Rapid Response Team which responds to sudden deaths of those under 18
- Oxfordshire Bereavement Alliance
- Thames Valley Suicide Prevention and Intervention Network

- **Sustainability**

As part of our sustainability strategy we invested some of our reserves in a building project which was completed in June 2020. Since Covid restrictions ended we have been able to make regular use of our new facilities to work with children and families in our Family room and to use our new training room to train a new cohort of 10 VSWs. We have also held two meetings and training sessions for our new Youth Panel.

- **Cost-effective use of resources**

We employ experienced fundraisers who can use the most cost-effective approaches to raising the necessary funds at the same time as enhancing the profile and promoting the service of the charity in the community. We also use volunteers where appropriate to support fundraising. This year community and event fundraising activity increased but has not returned to pre-pandemic levels. We have invested more resources in Trusts and Grants fundraising and appointed a new Community Fundraiser in Quarter 4 as activity began to increase.

Criteria used for assessing success

- Delivering a timely and responsive service
- Service evaluation using Child Bereavement Service Questionnaire and client satisfaction survey
- Qualitative client feedback
- Fundraising success – balanced budget

ACTIVITIES AND PERFORMANCE

2021-22 continued to be impacted by Covid-19. There were parts of the year when we were unable to deliver our service in person. We have continued to offer the mixture of support that we developed during lockdown periods as well as reintroducing our face-to-face services when we could. We have also continued the process of resource creation we started in 2020-21 using our website and social media, and the development of a new pilot project, the Youth Panel.

Summary of clinical statistics for 2021-22

We supported 510 children from 336 families. Of 510 children supported:

122 children were supported through our pre bereavement work and 388 children were supported through our post bereavement service.
14 children were supported by a home consultation.
164 children were allocated 1:1 support from a VSW or member of staff.
135 children were supported through telephone contacts, including our phone clinic.
39 children benefited from our early support service in the immediate aftermath of an unexpected death.

VSWs

For a large part of 2021-22 we were unable to consistently use our VSWs to provide face to face work because of Covid restrictions. From Spring 2022 we were able to resume this work. We also trained a new cohort of 10 VSWs who finished their training in May 2022 ready to work with children and young people over the summer. Some VSWs continued to offer Phone Clinic support.

Side by side programme

We offer a programme of family events, called Side by Side. As there were periods of this year with restrictions in place, we have not reintroduced our full Side by Side programme. However for those families facing their first Christmas after the death of a close family member we offered our Preparing for Christmas event as an in person event and for those unable to attend, a boxed set of activities, information, advice and treats. The box had proved popular in 2020 and we decided to continue to offer both options going forward. 28 children from 17 families attended our Preparing for Christmas event and 33 children from 14 families received a box as they were unable to attend.

Working with schools and other professionals

Consultation with school staff and other professionals, often health and social care professionals, is a large part of our work.

Our clinical team provided 151 telephone consultations with schools and 96 consultations with other professionals. Our remote training packages, begun in Covid lockdown 1, have continued to be popular with schools and other professionals, often in preference to in-person training. This year we provided remote training for 49 school staff and 21 professionals. We delivered two in-person schools' trainings for 45 staff members.

ACTIVITIES AND PERFORMANCE (continued...)

Service evaluation

Due to the nature of the service we were able to offer in 2021-22 we did not undertake our usual client satisfaction surveys. We will reintroduce these when we fully resume face to face working, and are planning to introduce them as online surveys.

Qualitative client feedback

The results of the Child Bereavement Service questionnaire (CBSQ) provide us with routine qualitative feedback which helps us to shape and develop our services.

This year, as we were unable to work consistently face to face with children and young people we have suspended our analysis (only having a very small sample). We will reintroduce this when we fully resume our face-to-face service.

We often receive unsolicited comments from families and professionals who have used our service and this year we have continued to receive very positive feedback. In addition, we consulted with a group of young people to gain their perspectives on grief support when we drafted a new resource for young people. This piece of work has become a pilot Youth Panel project, which started in June 2022.

Fundraising success

SeeSaw continues to rely on donations for over 90% of its income. This was generated through Trusts and Grants applications, corporate support and community fundraising.

Individuals and organisations across Oxfordshire have demonstrated again how much they value the service by donations of money or goods to an extraordinary degree and we thank them for all they do for SeeSaw.

FINANCIAL REVIEW

The charity received total income of £312,369 during the year. See the table below for details. The cost of generating funds was £51,493. £343,417 was spent on charitable purposes.

The deficit for the financial year was £82,541. This was more than planned and was due to vacancies within the Fundraising Team which have now been filled, and the effects of Covid restrictions on community fundraising events.

FINANCIAL REVIEW (CONTINUED)

Incoming resources	£
Grants	35,000
Restricted donations	73,000
Corporate	43,384
Individual donations	49,387
Charitable trusts	40,100
Community fundraising	44,559
Regular donations	13,168
Events	2,532
Gift aid	10,555
Gifts in kind	43
Sales of books and literature	85
Investment income	556
Total income	**312,369**

Factors that are likely to affect financial position/performance going forward

Grants consist of £35,000 from the Oxfordshire Clinical Commissioning Group (OCCG). A further restricted grant of £36,000 was received from Sobell House. The OCCG grant has to be applied for annually and the Sobell House grant is the second year of a 3 year grant totaling £88,000. Remaining funds need to be generated through our own activities.

We recognise that there continue to be financial pressures on the third sector and that commissioning bodies and grant makers share those pressures. However, we are again encouraged by the relative success of our own fundraising outcomes this year, when some Covid restrictions remained in place and we had vacancies within our small Fundraising Team.

RESERVES POLICY

SeeSaw's policy is to maintain funds at a level which ensures it can continue to provide its service, meet all obligations to staff and other stakeholders and carry through its strategic plans. In view of SeeSaw's dependence on its own fundraising efforts, the Trustees consider it prudent that a minimum of 9 months expenditure be held in unrestricted funds.

RESERVES POLICY (CONTINUED)

Free reserves (unrestricted funds not tied up in fixed assets) at 30th June 2022 totaled £210,198 which represents approximately 6 to 7 months of next year's budgeted unrestricted expenditure. This is slightly below the reserves target following the use of reserves during the year to manage the impacts of transition within the fundraising team.

The Trustees ensure that the reserves are monitored and keep the reserves policy under regular review.

RISK MANAGEMENT

The Trustees and the Director evaluate and manage the principal risks and uncertainties faced by the charity on an ongoing basis. When the organisation is not able to address risk issues using internal resources, the trustees take advice from external experts with specialist knowledge, for example in the fields of Health & Safety and Information Security.

Policies and procedures are reviewed by the Trustees. Training courses are made available, when appropriate, to members of staff to enhance their skills in risk-related areas.

The principal risks and uncertainties faced by the charity are identified as follows:

- The most significant clinical risk faced by SeeSaw is of a negative impact on the quality of the service provided by SeeSaw in the light of increased demand. Whilst demand slowed during parts of 2021-22 in line with national and local restrictions, it increased towards the end of the financial year and was approaching more usual levels. Covid 19 has added a layer of complexity to many cases and restricted availability of usual support networks available to families has compounded the pressures on the clinical service. The charity is continuing to experience an increase in the number and complexity of clinical cases which is particularly challenging in these times of pressure on other professional health services. The Director and the Clinical Sub Group keep this under constant review, and ensure that complexity and case load is effectively monitored. The arrival of Covid-19 is an additional clinical and financial risk factor. New ways of clinical working have required careful planning and risk assessment for clients, staff and volunteers. SeeSaw has followed all recommended government guidance on risk assessment and management and adapted working practices to ensure staff safety. For the final part of the year there were no formal Covid restrictions in place affecting our clinical service.
- The service depends on the support, recruitment and retention of suitably qualified and experienced staff, volunteers and Director. Good supervision and appraisal procedures are in place, and trustees keep staff matters and succession planning under constant review. Maintaining the high reputation of SeeSaw both internally and externally is a key factor in the successful recruitment of staff;
- The Trustees recognise the risks around information security within an organisation that depends on electronic communication and holds personal data. SeeSaw's Information Security policy is reviewed regularly, and systems and procedures are updated in line with good practice.
- In the light of the current year's challenges to fundraising, the trustees are mindful of the risk that the charity fails to continue to focus on financial sustainability. Meanwhile we recognise that financial risk is systemic in a charity that depends on voluntary donations. Covid-19 has continued to impact on SeeSaw's ability to generate income for the whole of 2021-22 and the trustees are mindful that it may continue to impact adversely in 2022-23. The trustees are closely monitoring all financial risks and reviewing all budgeting and spending decisions to ensure financial prudence.

FUTURE PLANS

SeeSaw's future plans are agreed by the board of trustees and are to continue with the agreed core elements, which are:

-to provide a timely and responsive service for bereaved children in Oxfordshire which meets the needs of the growing population.

-to provide support and consultancy for professionals in Oxfordshire who are working directly with bereaved young people.

-to increase awareness of our service throughout Oxfordshire.

-to ensure the sustainability of SeeSaw's unique service provision in Oxfordshire through our fundraising, and to respond to the changing financial world and become a part of health and social care commissioning of services, whilst maintaining our independence and flexibility as a charity.

STATEMENT OF ACCOUNTING AND REPORTING RESPONSIBILITIES

The trustees (who are also directors of the charity for the purposes of company law) 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 (UK GAAP)).

Company 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 charitable company of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements the trustees are required to:.

- select the most suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SPECIAL EXEMPTION

The above report is prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the board of trustees on 24.10.22 and signed on its behalf by:

Dr G Forrest – Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SEESAW FOR THE YEAR ENDED 30 JUNE 2022

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2022, which are set out on pages 12 to 28.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S REPORT

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, 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:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities.

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.

D GREEN (FCCA)
For and on behalf of
THE MGROUP PARTNERSHIP
CHARTERED CERTIFIED ACCOUNTANTS
Cranbrook House
287-291 Banbury Road
Oxford, OX2 7JQ

27 October 2022

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 JUNE 2022

	Note	Unrestricted	Restricted	Total funds 2022	Total funds 2021
		£	£	£	£
INCOMING RESOURCES					
Donations and legacies	4	236,153	73,000	309,153	355,628
Events	4	2,532	-	2,532	11,978
Other	4	128	-	128	5,022
Investments	4	556	-	556	272
Total incoming resources		239,369	73,000	312,369	372,900
RESOURCES EXPENDED					
Costs of generating funds:	6				
Commercial trading and fundraising activities		51,459	34	51,493	61,807
Cost of Charitable activities:					
Child bereavement support	7	205,999	1,223	218,222	177,314
Schools support service	7	18,241	17	18,258	31,984
Pre-bereavement service	7	68,813	38,124	106,937	112,785
Total resources expended		344,512	50,398	394,910	383,890
NET MOVEMENT IN FUNDS		(105,143)	22,602	(82,541)	(10,990)
Reconciliation of funds					
Total funds at 1 July 2021	17	402,584	21,813	424,397	435,387
Total funds at 30 June 2022	**17**	297,441	44,415	341,856	424,397

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

SEESAW

BALANCE SHEET AS AT 30 JUNE 2022

	Note		2022		2021
		£	£	£	£
FIXED ASSETS					
Intangible assets	11		2,622		7,080
Tangible assets	12		84,621		96,709
			87,243		103,789
CURRENT ASSETS					
Stock	13	1,338		5,931	
Debtors	14	8,159		10,096	
Cash at bank and in hand		266,296		322,701	
		275,793		338,728	
Creditors: amounts falling due within one year	15	21,180		18,120	
NET CURRENT ASSETS			254,613		320,608
NET ASSETS			341,856		424,397
INCOME FUNDS					
Unrestricted income funds	17		297,441		402,584
Restricted income funds	17		44,415		21,813
			341,856		424,397

BALANCE SHEET AS AT 30 JUNE 2022

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and in accordance with the provisions of FRS 102 Section 1A - small entities.

For the financial year ended 30 June 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Signed on behalf of the board of trustees

Dr G Forrest
Trustee

Date approved by the board: 24.10.22

1 GENERAL INFORMATION

SeeSaw is a registered charity and private company limited by guarantee incorporated in England and Wales. Its principal registered office is:

Bush House
2 Merewood Avenue
Headington
Oxford
OX3 8EF

The financial statements are presented in Sterling, which is the functional currency of the charity.

The charity is a public benefit entity.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the financial statements

These financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard 102 Section 1A smaller entities, Financial Reporting Standard 102 Section 1A smaller entities 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ("FRS 102"), the Companies Act 2006 and the Charities Act 2011.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

The trustees note that the Covid-19 pandemic has continued to impact on SeeSaw's income generating activities throughout the financial year ending 30 June 2022. However, the level of funds held and the goodwill shown towards SeeSaw means that the trustees feel confident that the donation income earned over the next 12 months will be sufficient for the charity to be able to continue as a going concern.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The cost of raising and administering such funds are charged against the specific fund where material and if allowed by the funder. The aim and use of each restricted fund is set out in the notes to these accounts.

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Incoming resources

All incoming resources are included in the Statement of Financial Activities once the charity has legal entitlement to the resources, it is probable that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

Donations and grants are recognised when the distribution is received.

For legacies entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity where it is not possible to measure the amount expected to be distributed. On these occasions the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as cash on deposit. Interest income is recognised as and when received. Other income includes income from the provision of training, the sale of literature and royalties.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes commercial and fundraising activities;
- Expenditure on charitable activities includes child bereavement support, schools support service and pre-bereavement service.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs allocation

Support costs are those that assist the work of SeeSaw but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of SeeSaw. Where support costs cannot be directly attributed to particular headings they have been allocated to the cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises and other overheads have been allocated between cost of raising funds and expenditure on charitable activities on the basis of floor space occupied.

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation and accumulated impairment losses. Amortisation on website development has been provided at 33.3% on a straight line basis so as to write off the cost less residual value of the assets over their estimated useful life.

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation has been provided at the following rates so as to write off the cost less residual value of the assets over their estimated useful lives.

Fixtures & fittings	20% Straight line basis
Computer equipment	33.33% Straight line basis
Building improvements	10% Straight line basis

On disposal the difference between the net disposal proceeds and the carrying amount of the item sold is recognised in the statement of financial activities.

Stock

Stock has been valued at the lower of cost and net realisable value.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets are measured at cost and are assessed at the end of each reporting period for objective evidence of impairment. Where objective evidence of impairment is found, an impairment loss is recognised in the statement of financial activities.

The impairment loss for financial assets measured at cost is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the charity would receive for the asset if it were to be sold at the reporting date.
Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amount and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Impairment of non-financial assets

At each reporting date non-financial assets not carried at fair value, like goodwill and plant, property and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount of any asset or group of related assets (which is the higher of value in use and the fair value less cost to sell) is estimated and compared with its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in the statement of financial activities.

Stocks are also assessed for impairment at each reporting date. The carrying amount of each item of stock, or group of similar items, is compared with its selling price less cost to complete and sell. If an item of stock, or group of similar items, is impaired its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognised immediately in the statement of financial activities.

If an impairment loss is subsequently reversed, the carrying amount of the asset, or group of related assets, is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset, or group of related assets, in prior periods. A reversal of an impairment loss is recognised immediately in the statement of financial activities.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and subsequently at amortised cost.

Pensions

The charity operates a defined contribution pension scheme. The amount charged to the statement of financial activities in respect of pension costs and other post-retirement benefits is the amount payable in the year. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments in the balance sheet. Pension costs are allocated between charitable activities based on full time equivalent headcount. Pension costs for fundraisers are allocated to the cost of raising funds. One member of staff is funded by a restricted grant and their pension costs are allocated to this restricted fund. All other pension costs are allocated to unrestricted expenditure.

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Leases

Leases are classified as finance leases when they transfer substantially all the risks and rewards of ownership of the leased assets to the company. Other leases that do not transfer substantially all the risks and rewards of ownership of the leased assets to the company are classified as operating leases.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Being a registered charity, the charity is not liable to taxation on its income.

3 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

No significant accounting estimates and judgements have had to be made by the trustees in preparing these financial statements.

4 INCOMING RESOURCES

The incoming resources included on page 14 consist of the following sources of income:

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Donations and legacies	236,153	73,000	309,153	355,628
Events	2,532	-	2,532	11,978
Other:				
Sales of books, literature and calendars	85	-	85	1,297
Training	-	-	-	120
Sales of donated good/ Gifts in kind	43	-	43	1,343
HMRC Job Retention Scheme	-	-	-	2,262
Investments:				
Interest received	556	-	556	272
	239,369	73,000	312,369	372,900

5 GOVERNANCE COSTS

	2022	2021
	£	£
Independent examination fee	780	1,200
	780	1,200

In addition to the independent examination fee, £NIL (2021: NIL) was paid to the independent examiner for accountancy services.

6 COST OF GENERATING FUNDS

	2022	2021
	£	£
Fundraisers	34,103	47,978
Fundraising materials	536	2,317
Training and professional development	893	54
Networking costs	165	88
Professional fees	7,269	3,566
Fundraising event costs	2,216	1,498
Direct costs	45,182	55,501
Support costs (note 8)	6,311	6,306
Total cost of generating funds	51,493	61,807

7 COST OF CHARITABLE ACTIVITIES

	Child Bereavement Support	Schools Support Service	Pre-Bereavement Service	Total 2022
	£	£	£	£
Clinical Staff Costs	140,391	11,746	68,797	220,934
Other costs	14,842	1,242	7,273	23,357
Support costs (note 8)	62,989	5,270	30,867	99,126
	218,222	18,258	106,937	343,417

	Child Bereavement Support	Schools Support Service	Pre-Bereavement Service	Total 2021
	£	£	£	£
Clinical Staff Costs	113,990	20,561	72,506	207,057
Other costs	8,331	1,503	5,299	15,133
Support costs (note 8)	54,993	9,920	34,980	99,893
	177,314	31,984	112,785	322,083

8 ALLOCATION OF SUPPORT COSTS

	Cost of generating income	Charitable activities	Total 2022	Total 2021
	£	£	£	£
Salaries		42,322	42,322	41,939
Office costs	1,941	17,473	19,414	26,318
Premises costs	3,203	28,819	32,022	32,096
Other administration costs	1,089	9,810	10,899	4,646
Accountancy and reporting costs	78	702	780	1,200
	6,311	99,126	105,437	106,199

Support costs have been allocated by floor space.

9 STAFF COSTS

The average number of employees during the year was 10 (2021: 11).

Staff costs during the year amounted to:	2022 £	2021 £
Wages, salaries and employee costs	260,243	259,859
Social Security costs	17,388	18,962
Employer's contribution to defined pension schemes	19,176	17,810
	296,807	296,631

At the year end, there were unpaid pension contributions of £2,184 (2021: £2,213) and they have been included in creditors (Note 15).

The total remuneration paid to key management including social security costs and pension contributions was £54,525 (2021: £50,710). Key management is considered to be the Director.

10 ROLE OF VOLUNTEERS

Volunteer Support Workers volunteer their time to meet regularly with children and young people to carry out grief support work with them. Some of them also provide a Phone Clinical service to advise parents on how to support bereaved children. SeeSaw also uses volunteers to support fundraising at events and to promote and represent SeeSaw at meetings. SeeSaw also has one volunteer who supports with administrative tasks.

The contribution of VSWs supports the delivery of the clinical service to a wider number of children and young people. All our volunteers allow us to extend our reach and support our paid staff in the execution of SeeSaw's work. As a voluntary organisation we are dependent on volunteers to support us with the running of the organisation in the most cost effective manner.

11 INTANGIBLE ASSETS

	Website £
Cost	
At 1 July 2021	13,368
Additions	-
At 30 June 2022	13,368
Accumulated amounts written off	
At 1 July 2021	6,288
Charge for the year	4,458
At 30 June 2022	10,746
Net book value	
At 30 June 2022	2,622
At 30 June 2021	7,080

12 TANGIBLE ASSETS

	Fixtures & fittings	Computer equipment	Building improvements	Total
	£	£	£	£
Cost				
At 1st July 2021	1,705	4,003	120,885	126,593
Additions	-	-	-	-
At 30th June 2022	1,705	4,003	120,885	126,593
Accumulated depreciation				
At 1st July 2021	1,705	4,003	24,176	29,884
Charge for the year	-	-	12,088	12,088
At 30th June 2022	1,705	4,003	36,264	41,972
Net book value				
At 30th June 2022	-	-	84,621	84,621
At 30th June 2021	-	-	96,709	96,709

Building improvements have been made to the current leased premises under a licence to alter. These are being written off over the period of the lease which is 10 years.

During the year a fixed asset inventory was performed and all items held remain in use.

13 STOCK

	2022	2021
	£	£
Bereavement Support Resources	1,338	5,931

14 DEBTORS

	2022	2021
	£	£
Prepayments and accrued income	7,844	9,939
Other debtors	314	157
	8,158	10,096

15 CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	6,253	4,744
Taxation and social security	4,548	6,404
Accruals and deferred income	7,949	2,536
Other creditors	2,430	4,436
	21,180	18,120

16 COMMITMENTS

Amounts falling due next year under operating leases for land and buildings:

	2022	2021
	£	£
Expiring within 1 year	8,500	8,500
Expiring in more than one but less than five years	25,500	25,500
Expiring in five years or more	21,250	29,750
	55,250	63,750

Amounts falling due next year under operating leases for office equipment:

	2022	2021
	£	£
Expiring within 1 year	542	542
Expiring in more than one but less than five years	542	1,084
	1,084	1,626

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 30 June 2022 represented by:

	Restricted funds	Unrestricted funds	Total funds
	£	£	£
Intangible fixed assets	-	2,622	2,622
Tangible fixed assets	-	84,621	84,621
Current assets	44,415	231,378	275,793
Current liabilities	-	(21,180)	(21,180)
	44,415	297,441	341,856

18 MOVEMENT IN FUNDS

	As at 1 July 2021	Incoming resources	Outgoing resources	Transfers	As at 30 June 2022
	£	£	£	£	
Unrestricted funds:					
General funds	402,584	239,369	344,512	-	297,441
Restricted funds:					
Shanly Foundation	1,000	-	-	-	1,000
HDH Wills Charitable Trust	500	-	-	-	500
Emmanuel Kaye Foundation	19,891	15,000	12,519	-	22,372
Sobell House	-	36,000	36,000	-	-
The Rank Foundation	-	20,000	1,457	-	18,543
Miss WE Lawrence 1973 Charitable Settlement	-	2,000	-	-	2,000
Other restricted funds	422	-	422	-	-
Total Restricted funds	21,813	73,000	50,398	-	44,415
	424,397	312,369	394,910	-	341,856

18 MOVEMENT IN FUNDS (CONTINUED)

The Shanly Foundation fund is to contribute towards the cost of an adolescent booklet.

The HDH Wills Charitable Trust fund is to go towards resources for adolescents.

The Emmanuel Kaye Foundation fund is to go towards the salary of a clinical administrator.

The Sobell House fund is towards the cost of pre-bereavement work.

The Rank Foundation fund is towards setting up a Youth Panel and developing more inclusive resources.

The Miss WE Lawrence 1973 Charitable Settlement is towards the cost of developing new bereavement resources.

Other restricted funds were for VSW toolkits and remote working costs.

19 RELATED TRUSTEE TRANSACTIONS

The Trustees confirm that there have been no related party transactions that require disclosure in the accounting period other than those set out below.

Gillian Forrest, a member of the board of trustees, received remuneration of £753 (2021: £570) for supervision and clinical services, as authorised by the charity's governing document. No reimbursement of expenses was incurred during the year (2021: £NIL).

A total of £2,984 of donations were made to the charity by four trustees or their partners.

No member of staff earned in excess of £60,000 in the current or preceding year.

20 SHARE CAPITAL

The charity does not have a share capital and is limited by guarantee. In the event of a winding up the trustees, who are all members of the company, guarantee to contribute £10 towards the costs of a winding up.

21 STATEMENT OF FINANCIAL ACTIVITIES – COMPARATIVE FIGURES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total funds 2021
	£	£	£
INCOMING RESOURCES			
Donations and legacies	259,578	96,050	355,628
Events	11,978	-	11,978
Other	5,022	-	5,022
Investments	272	-	272
Total income	276,850	96,050	372,900
RESOURCES EXPENDED			
Costs of generating funds:			
Commercial trading and fundraising activities	56,682	5,125	61,807
Charitable activities:			
Child bereavement support	133,785	43,529	177,314
Schools support service	28,006	3,978	31,984
Pre-bereavement service	74,303	38,482	112,785
Total expenditure	292,776	91,114	383,890
Net movement in funds	(15,926)	4,936	(10,990)
Total funds brought forward 1 July 2020	418,510	16,877	435,387
Total funds carried forward 30 Jun 2021	402,584	21,813	424,397

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2022

	£	2022 £	£	2021 £
Restricted income				
Emmanuel Kaye Foundation	15,000		15,000	
National Lottery fund	-		7,668	
Local Giving Community Fund	-		11,882	
Rank Foundation	20,000		25,000	
Sobell House	36,000		25,000	
Oxfordshire Community Foundation (COVID grants)	-		5,000	
Miss WE Lawrence 1973 Charitable Settlement	2,000		-	
Other restricted donations	-		6,500	
		73,000		96,050
Unrestricted income				
Events, training and sales	2,617		13,395	
Bank deposit interest	556		272	
Sale of donated goods/gifts in kind	43		1,343	
Donations and fundraising	236,153		259,578	
HMRC Job Retention Scheme	-		2,262	
		239,369		276,850
		312,369		372,900
Expenses				
Staff costs				
Clinical staff	220,935		207,058	
Administrator	42,322		41,939	
Fundraisers	33,551		47,634	
Training and professional development	1,078		1,038	
Travel and subsistence	6,440		3,436	
		304,326		301,105
Volunteer service costs				
Travel and telephone	2,465		1,343	
Supervision	1,879		1,095	
		4,344		2,438

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2022

		2022		2021
	£	£	£	£
Expenses continued				
Service delivery costs				
Child bereavement resources	8,208		4,406	
Clinical supervision	4,885		4,213	
Bereavement hospitality	22		-	
		13,115		8,619
Fundraising costs				
Fundraising materials	536		2,317	
Networking costs	165		88	
Professional fees	7,269		3,566	
Other fundraising costs	2,216		1,498	
		10,186		7,469
Charity costs				
Professional fees and subscriptions	2,266		2,411	
Independent examination fee	780		1,200	
		3,046		3,611
Office costs				
Rent	10,684		11,090	
Insurances	1,278		1,246	
Telephone	5,388		6,154	
Postage	155		125	
Stationery and photocopying	1,319		1,045	
Computer costs	12,251		18,930	
Sundry expenses	341		1,143	
Bank charges	322		411	
Repairs	926		173	
Utilities	1,683		842	
Cleaning	2,182		2,135	
Recruitment	6,818		589	
		43,347		43,883
Depreciation		16,546		16,765
		394,910		383,890
Deficit for the year		(82,541)		(10,990)

This page does not form part of the statutory accounts.

SEESAW

England & Wales - Charity number 1076321

Accounts

SEESAW

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2021

The MGroup Partnership
Chartered Certified Accountants
Cranbrook House
287-291 Banbury Road, Oxford
OX2 7JQ

Registered Charity Number: 1076321

Company Registration Number: 03790965

SEESAW

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2021

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CHARITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2021

TRUSTEES AND DIRECTORS

	Sub-group
Dr Gillian Forrest (Chair)	CSG
Mrs Julia Palejowska FCA	FSG
Ms Glynis Phillips (Secretary)	FRSG
Dr Marilyn Relf	CSG
Ms Kay Symons	FSG/FRSG
Mrs Liz Godfrey (resigned 26 October 2020)	CSG
Mr Hugh Roderick	FRSG
Mrs Rosemary Alexander FCA (Treasurer)	FSG
Mrs Sheila Hurst	CSG
Dr Michael Shea	FRSG
Ms Debbie Chapel (elected 26 October 2020)	CSG
Members of Clinical Sub-Group	CSG
Members of Financial Sub-Group	FSG
Members of Fundraising Sub-Group	FRSG

SENIOR STAFF

Director - Ms Judith Mulligan

REGISTERED (AND PRINCIPAL) OFFICE

Bush House
2 Merewood Avenue
Headington
Oxford
OX3 8EF

COMPANY REGISTRATION NUMBER

03790965 England and Wales

CHARITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2021

CHARITY REGISTRATION NUMBER

1076321 England and Wales

ACCOUNTANTS

The MGroup Partnership
Chartered Certified Accountants
Cranbrook House
287-291 Banbury Road
Oxford
OX2 7JQ

BANKERS

CAF Bank
Kings Hill
West Malling
Kent
ME19 4TA

SOLICITORS

Freeths LLP
5000 Oxford Business Park South
Oxford
OX4 2BH

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2021

The Trustees present their Annual Report for the year ended 30 June 2021 under the Charities Act 2011, the Companies Act 2006 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), together with the independently examined financial statements for the year.

REFERENCE AND ADMINISTRATIVE INFORMATION

SeeSaw registered as a company limited by guarantee on 17th June 1999 and with the Charity Commission on 30 June 1999 as a charity (registered number 1076321). The names of all Trustees at the date of this report and of those in office during the year, together with details of the senior staff, advisers of SeeSaw and the principal office of the charity, are given on pages 1 and 2.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing documents

The governing document is the Memorandum and Articles of Association.

Board of trustees

The board of trustees is constituted and regulated in accordance with the Governing Document. New members are elected on the basis of the skills needed to complement the trustee body, and their commitment to the charitable objectives of SeeSaw. The board of trustees determines the ongoing strategic direction of the Charity and regulates its administration and the management of its finances and assets. It meets regularly and is advised by three subgroups.

Recruitment and training of trustees

New trustees are recruited by personal recommendation, two external references and interview with the board. They are inducted into the workings of SeeSaw, including trustee policies and procedures, by the Chair of Trustees. Those with clinical responsibilities do not provide hands on support and thus are not currently DBS checked. Members of the board of trustees attend external trustee training and information courses to keep them informed on current issues in the sector and on regulatory requirements.

Remuneration of trustees and staff

Members of the board of trustees receive no remuneration or benefits from their trusteeship of the charity. The remuneration of staff is set by the trustees on the advice of the remuneration committee and in accordance with SeeSaw's pay policy.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued...)

Organisational management

The members of the board of trustees meet 4 times a year. The work of developing and monitoring their policies is carried out by 3 sub-groups which meet between board meetings:

- Clinical Sub-Group – Chair: Sheila Hurst
- Financial Sub-Group – Chair: Julia Palejowska
- Fundraising Sub-Group – Chair: Kay Symons

The day-to-day running of the Charity is delegated to the Director, who attends all meetings of the sub-groups. None of the trustees have any beneficial interest in the company. All the trustees are members of the Company and guarantee to contribute a maximum of £10 each in the event of winding up.

OBJECTIVES AND ACTIVITIES

Charitable objectives and aims

The relief of sickness and distress and the advancement of education, in particular, but without limitation, by:

- The support of children and young people who have suffered or are about to suffer a bereavement
- The promotion of study and research and the dissemination of the useful results of any such research in relation to the effects of such loss and into methods of supporting bereaved children and young people and the provision of training and education in relation to those effects and methods.

The board of trustees has considered the Charity Commission's guidance on public benefit and in keeping with its objectives, SeeSaw's aims for the public benefit are:

- To raise awareness and understanding of the needs of bereaved children through information and training
- To allocate our resources as cost-effectively as possible.

SeeSaw's strategy for achieving its aims

-Delivery of high quality grief support services

We employ a small team of expert staff who provide guidance and support at point of contact, and on-going support as needed.

The team provides:

- Support to bereaved children;
- Support before and after an anticipated death;
- Support after the suicide of a parent or sibling;
- A free support service to schools and relevant professional services in Oxfordshire;
- The Side by Side group programme of family events.

We deliver the service effectively and safely, keeping paid staff to the minimum.

We rigorously recruit, train, select and supervise a team of volunteer support workers (VSWs) to provide individual work with children in their own homes.

Quality is maintained through regular monthly supervision and training sessions.

All clinical staff and VSWs are DBS checked.

OBJECTIVES AND ACTIVITIES (continued...)

-Raising awareness

We provide training to other professionals, especially staff working in schools, to enable them to support bereaved children in their care thereby extending the reach of our expertise. We develop and provide publications and resources to support families, and other professionals. The clinical staff liaise with practitioners from adult bereavement services, serving Oxfordshire to share good practice and to ensure a wider awareness and promotion of children's needs and our service.

SeeSaw is a member of the Childhood Bereavement Network (CBN) in order to contribute to new developments, learn from colleagues nationally, and so remain at the forefront of good practice.
SeeSaw is also represented at:

- Oxfordshire's Child Death Overview Panel
- Rapid Response Team which responds to sudden deaths of those under 18
- Oxfordshire Bereavement Alliance
- Thames Valley Suicide Prevention and Intervention Network

-Sustainability

As part of our sustainability strategy we invested some of our reserves in a building project which was completed in June 2020 however due to the Government directive to work from home, and ongoing infection prevention measures we have been unable to make full use of the new facilities yet. We are hopeful that we will be able to run training and meet families in the space in 2021-22.

-Cost-effective use of resources

We employ experienced fundraisers who can use the most cost-effective approaches to raising the necessary funds at the same time as enhancing the profile and promoting the service of the charity in the community. We also use volunteers where appropriate to support. This year as community and event fundraising were not possible we furloughed our Community Fundraiser and concentrated on raising funds online through trusts and grants and had huge support from our corporate and community supporters.

-Criteria used for assessing success

- Delivering a timely and responsive service
- Service evaluation using Child Bereavement Service Questionnaire and client satisfaction survey
- Qualitative client feedback
- Fundraising success – balanced budget

ACTIVITIES AND PERFORMANCE

The whole of 2020-21 has been impacted by Covid-19. We have been unable to deliver our service in person for most of the year. Where we could, from Step 2 of the Government Roadmap we offered garden and outdoor meetings to families and indoor meetings from Step 3. We have continued to support children, young people and families in a range of ways: by phone, text, video calls, as well as a programme of online information, resources, activities and training. We redeveloped our website in order to support the production and sharing of resources and improved our social media presence to reach families and those who come in contact with bereaved families.

ACTIVITIES AND PERFORMANCE (continued...)

Summary of clinical statistics for 2020-21

We supported 425 children from 266 families.
Of 425 children supported:
28 children were supported through a home visit
247 children were allocated 1:1 support from a VSW or member of staff
159 children were supported through telephone contacts
102 children from 57 families were supported through our pre bereavement work

VSWs

Due to the suspension of face to face work for most of 2020-21 because of the national and local restrictions SeeSaw's Volunteer Support Workers have not been able to provide face to face service with children and young people. Some VSWs continued to offer Phone Clinic support and some video and phone support with young people.
Our VSWs are vital to our work and we are grateful for their dedication and continued support. It is our intention to resume the suspended recruitment programme and train a cohort of VSWs for Spring 2022.

Side by side programme

We offer a programme of family events, 2-3 per year, called Side by Side. Because of Covid 19 we were not able to offer our usual programme of events; however for those families facing their first Christmas after the death of a close family member we offered our Preparing for Christmas event as a boxed set of activities, information, advice and treats. 35 families received a box.

Our side by side events are popular with families and we are hoping to be able to reintroduce them in 2021-22. We are also intending to offer the Preparing for Christmas box in December 2021 as an alternative for those families unable to access the event as it was very well received.

Working with schools and other professionals

Consultation with school staff and other professionals, often health and social care professionals, is a large part of our work.
Our Schools' Support practitioner provided 159 telephone consultations but due to restrictions we were only able to undertake 3 visits to schools or in person schools training. However we prepared 3 online remote training packages for primary and secondary schools staff and one for professionals. We provided support and training for 123 school staff. We provided 115 telephone consultations with professionals.
We have succeeded in delivering the same high-quality responsive service through a mixture of telephone, video and face to face support as well as developing and offering a programme of good quality online resources, activities, information and advice on our social media and website.

ACTIVITIES AND PERFORMANCE (continued...)

Service evaluation

Due to the nature of the service we were able to offer in 2020-21 we did not undertake client satisfaction surveys. We will reintroduce these when we resume face to face working.

Qualitative client feedback

The results of the Child Bereavement Service questionnaire (CBSQ) provide us with routine qualitative feedback which helps us to shape and develop our services.

This year, as we were unable to work face to face with children and young people we have suspended our analysis (only having a very small sample) and will reintroduce this when we resume our face to face service.

We often receive unsolicited comments from families and professionals who have used our service and this year we have received a lot more ad hoc feedback and testimonials from families and schools in response to the services we have been able to offer. All were very positive and appreciative of the work.

Fundraising success

SeeSaw continues to rely on donations for over 90% of its income. This was generated through Trusts and Grants applications, corporate support and schools fundraising.
Individuals and organisations across Oxfordshire have demonstrated again how much they value the service by donations of money or goods to an extraordinary degree and we thank them for all they do for SeeSaw.

Development of facilities

During the financial year the premises which SeeSaw rents from A.B.E.L.L Trust has been extended to provide a training room and better facilities for the staff, VSWs and clients who visit the premises. A new lease for the premises for a period of 10 years was agreed during the 2019-20 accounting period and the costs of the extension will be written off over that period. SeeSaw are grateful to their legal advisers, Freeths, for the work they did on a pro bono basis in drawing up the new lease.

FINANCIAL REVIEW

The charity received total income of £372,900 during the year. See the table below for details.
The cost of generating funds was £61,807, £322,083 was spent on charitable purposes.

The deficit for the financial year was £10,990. As last year this was less than the budgeted deficit and was a good result in the current difficult circumstances of the Covid-19 pandemic.

FINANCIAL REVIEW (CONTINUED)

Incoming resources

	£
Grants	55,000
Restricted donations	96,050
Corporate	52,411
Individual donations	45,228
Charitable trusts	43,525
Community fundraising	29,587
Regular donations	12,636
Events	11,978
Gift aid	9,984
Legacies	9,000
HMRC Job Retention Scheme	2,262
Schools	2,206
Gifts in kind	1,343
Sales of books, literature and calendars	1,298
Investment income	272
Training income	120
Total income	**372,900**

Factors that are likely to affect financial position/performance going forward

Grants consist of £35,000 from the Oxfordshire Clinical Commissioning Group (OCCG) and £20,000 from the Public Health Authority. A further restricted grant of £25,000 was received from Sobell House. The OCCG grant has to be applied for annually and the Sobell House grant is the first instalment of a 3 year grant totalling £78,000.

Remaining funds need to be generated through our own activities.

We recognise that there continue to be financial pressures on the third sector and that commissioning bodies and grant makers share those pressures; however, we are again encouraged by the success of our own fundraising outcomes this year particularly during the current Covid-19 pandemic.

RESERVES POLICY

SeeSaw's policy is to maintain funds at a level which ensures it can continue to provide its service, meet all obligations to staff and other stakeholders and carry through its strategic plans.

In view of SeeSaw's dependence on its own fundraising efforts, the Trustees consider it prudent that a minimum of 9 months expenditure be held in unrestricted funds.

Free reserves (unrestricted funds not tied up in fixed assets) at 30th June 2021 totalled £298,795 which represents 9 months of next year's budgeted unrestricted expenditure.

The Trustees ensure that the reserves are monitored and keep the reserves policy under regular review.

RISK MANAGEMENT

The Trustees and the Director evaluate and manage the principal risks and uncertainties faced by the charity on an ongoing basis. When the organisation is not able to address risk issues using internal resources, the trustees take advice from external experts with specialist knowledge, for example in the fields of Health & Safety and Information Security.

Policies and procedures are reviewed by the Trustees. Training courses are made available, when appropriate, to members of staff to enhance their skills in risk-related areas.

The principal risks and uncertainties faced by the charity are identified as follows:

- The most significant clinical risk faced by SeeSaw is of a negative impact on the quality of the service provided by SeeSaw in the light of increased demand. Whilst demand slowed during parts of 2020-21 in line with national and local restrictions, it increased towards the end of the financial year and was approaching more usual levels. Covid 19 has added a layer of complexity to many cases and restricted availability of usual support networks available to families has compounded the pressures on the clinical service. The charity is continuing to experience an increase in the number and complexity of clinical cases which is particularly challenging in these times of pressure on other professional health services. The Director and the Clinical Sub Group keep this under constant review, and ensure that complexity and case load is effectively monitored. The arrival of Covid-19 is an additional clinical and financial risk factor. New ways of clinical working have required careful planning and risk assessment for clients, staff and volunteers. SeeSaw has followed all recommended government guidance on risk assessment and management and adapted working practices to ensure staff safety.
- The service depends on the support, recruitment and retention of suitably qualified and experienced staff, volunteers and Director. Good supervision and appraisal procedures are in place, and trustees keep staff matters and succession planning under constant review. Maintaining the high reputation of SeeSaw both internally and externally is a key factor in the successful recruitment of staff;
- The Trustees recognise the risks around information security within an organisation that depends on electronic communication and holds personal data. SeeSaw's Information Security Policy is now in place and systems and procedures are being updated.
- In the light of the current year's successful fundraising, the trustees are mindful of the risk that the charity fails to continue to focus on financial sustainability, and that the level of our reserves might negatively impact on our capacity for successful trust and grant applications. Meanwhile we recognise that financial risk is systemic in a charity that depends on voluntary donations. Covid-19 has impacted on SeeSaw's ability to generate income for the whole of 2020-21 and the trustees are mindful that it may continue to impact adversely in 2021-22. The trustees are closely monitoring all financial risks and reviewing all budgeting and spending decisions to ensure financial prudence.

FUTURE PLANS

SeeSaw's future plans are agreed by the board of trustees and are to continue with the agreed core elements, which are:

-to provide a timely and responsive service for bereaved children in Oxfordshire which meets the needs of the growing population.

-to provide support and consultancy for professionals in Oxfordshire who are working directly with bereaved young people.

-to increase awareness of our service throughout Oxfordshire.

-to ensure the sustainability of SeeSaw's unique service provision in Oxfordshire through our fund-raising, and to respond to the changing financial world and become a part of health and social care commissioning of services, whilst maintaining our independence and flexibility as a charity.

STATEMENT OF ACCOUNTING AND REPORTING RESPONSIBILITIES

The trustees (who are also directors of the charity for the purposes of company law) 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 (UK GAAP)).

Company 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 charitable company of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements the trustees are required to:.

- select the most suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2021

The above report is prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the board of trustees on 25/10/21 and signed on its behalf by:

Dr G Forrest – Chair of ~~Trustees~~

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SEESAW FOR THE YEAR ENDED 30 JUNE 2021

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2021, which are set out on pages 13 to 29.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S REPORT

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, 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:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities.

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.

D GREEN (FCCA)
For and on behalf of
THE MGROUP PARTNERSHIP
CHARTERED CERTIFIED ACCOUNTANTS
Cranbrook House
287-291 Banbury Road
Oxford, OX2 7JQ

18 November 2021

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 JUNE 2021

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
INCOMING RESOURCES					
Donations and legacies	4	259,578	96,050	355,628	358,264
Events	4	11,978	-	11,978	22,937
Other	4	5,022	-	5,022	2,034
Investments	4	272	-	272	1,700
Total incoming resources	4	276,850	96,050	372,900	384,935
RESOURCES EXPENDED					
Costs of generating funds: Commercial trading and fundraising costs	6	56,682	5,125	61,807	84,208
Cost of charitable activities:					
Child bereavement support	7	133,785	43,529	177,314	146,031
Schools support service	7	28,006	3,978	31,984	32,642
Pre-bereavement service	7	74,303	38,482	112,785	128,852
Total resources expended		292,776	91,114	383,890	391,733
NET MOVEMENT IN FUNDS		(15,926)	4,936	(10,990)	(6,798)
Reconciliation of funds					
Total funds at 1 July 2020	17	418,510	16,877	435,387	442,185
Total funds at 30 June 2021	17	402,584	21,813	424,397	435,387

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

BALANCE SHEET AS AT 30 JUNE 2021

	Notes	2021	2020
		£	£
FIXED ASSETS			
Intangible assets	11	7,080	3,671
Tangible assets	12	96,709	106,801
		103,789	110,472
CURRENT ASSETS			
Stock	13	5,931	5,400
Debtors	14	10,096	22,146
Cash at bank and in hand		322,701	335,826
		338,728	363,372
CREDITORS: Amounts falling due within one year	15	(18,120)	(38,457)
NET CURRENT ASSETS		320,608	324,915
NET ASSETS		424,397	435,387
INCOME FUNDS			
Unrestricted income funds	17	402,584	418,510
Restricted income funds	17	21,813	16,877
		424,397	435,387

SEESAW

BALANCE SHEET AS AT 30 JUNE 2021

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and in accordance with the provisions of FRS 102 Section 1A - small entities.

For the financial year ended 30 June 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Signed on behalf of the board of trustees

Dr G Forrest
Trustee

Date approved by the board: 25.10.21

1 GENERAL INFORMATION

SeeSaw is a registered charity and private company limited by guarantee incorporated in England and Wales. Its principal registered office is:

Bush House
2 Merewood Avenue
Headington
Oxford
OX3 8EF

The financial statements are presented in Sterling, which is the functional currency of the charity.

The charity is a public benefit entity.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the financial statements

These financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard 102 Section 1A smaller entities, Financial Reporting Standard 102 Section 1A smaller entities 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ("FRS 102"), the Companies Act 2006 and the Charities Act 2011.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

The trustees note that the Covid-19 pandemic has continued to impact on SeeSaw's income generating activities throughout the financial year ending 30 June 2021. However the level of funds held and the goodwill shown towards SeeSaw means that the trustees feel confident that the donation income earned over the next 12 months will be sufficient for the charity to be able to continue as a going concern.

Funds

Unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The cost of raising and administering such funds are charged against the specific fund where material. The aim and use of each restricted fund is set out in the notes to these accounts.

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Incoming resources

All incoming resources are included in the Statement of Financial Activities once the charity has legal entitlement to the resources, it is probable that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

Donations and grants are recognised when the distribution is received.

For legacies entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity where it is not possible to measure the amount expected to be distributed. On these occasions the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as cash on deposit. Interest income is recognised as and when received. Other income includes income from the provision of training, the sale of literature and royalties.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes commercial and fundraising activities;
- Expenditure on charitable activities includes child bereavement support, schools support service and pre-bereavement service.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs allocation

Support costs are those that assist the work of SeeSaw but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of SeeSaw. Where support costs cannot be directly attributed to particular headings they have been allocated to the cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises and other overheads have been allocated between cost of raising funds and expenditure on charitable activities on the basis of floor space occupied.

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation and accumulated impairment losses.

Amortisation on website development has been provided at 33.3% on a straight line basis so as to write off the cost less residual value of the assets over their estimated useful life.

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation has been provided at the following rates so as to write off the cost less residual value of the assets over their estimated useful lives.

Fixtures & fittings	20% Straight line basis
Computer equipment	33.33% Straight line basis
Building improvements	10% Straight line basis

On disposal the difference between the net disposal proceeds and the carrying amount of the item sold is recognised in the statement of financial activities.

Stock

Stock has been valued at the lower of cost and net realisable value.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets are measured at cost and are assessed at the end of each reporting period for objective evidence of impairment. Where objective evidence of impairment is found, an impairment loss is recognised in the statement of financial activities.

The impairment loss for financial assets measured at cost is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the charity would receive for the asset if it were to be sold at the reporting date.
Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amount and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Impairment of non-financial assets

At each reporting date non-financial assets not carried at fair value, like goodwill and plant, property and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount of any asset or group of related assets (which is the higher of value in use and the fair value less cost to sell) is estimated and compared with its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in the statement of financial activities.

Stocks are also assessed for impairment at each reporting date. The carrying amount of each item of stock, or group of similar items, is compared with its selling price less cost to complete and sell. If an item of stock, or group of similar items, is impaired its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognised immediately in the statement of financial activities.

If an impairment loss is subsequently reversed, the carrying amount of the asset, or group of related assets, is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset, or group of related assets, in prior periods. A reversal of an impairment loss is recognised immediately in the statement of financial activities.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and subsequently at amortised cost.

Pensions

The charity operates a defined contribution pension scheme. The amount charged to the statement of financial activities in respect of pension costs and other post-retirement benefits is the amount payable in the year. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments in the balance sheet. Pension costs are allocated between charitable activities based on full time equivalent headcount. Pension costs for fundraisers are allocated to the cost of raising funds. One member of staff is funded by a restricted grant and their pension costs are allocated to this restricted fund. All other pension costs are allocated to unrestricted expenditure.

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Leases

Leases are classified as finance leases when they transfer substantially all the risks and rewards of ownership of the leased assets to the company. Other leases that do not transfer substantially all the risks and rewards of ownership of the leased assets to the company are classified as operating leases.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Being a registered charity, the charity is not liable to taxation on its income.

3 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

No significant accounting estimates and judgements have had to be made by the trustees in preparing these financial statements.

4 INCOMING RESOURCES

The incoming resources included on page 14 consist of the following sources of income:

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Donations and legacies				
Donations	259,578	96,050	355,628	358,264
Events				
Events	11,978	-	11,978	22,937
Other				
Sales of books, literature and calendars	1,297	-	1,297	31
Training	120	-	120	150
Sales of donated goods/ Gifts in kind	1,343	-	1,343	-
HMRC Job Retention Scheme	2,262	-	2,262	1,853
Investments				
Interest received	272	-	272	1,700
	276,850	96,050	372,900	384,935

5 GOVERNANCE COSTS

	2021	2020
	£	£
Independent examination fee	1,200	900
	1,200	900

In addition to the independent examination fee, £NIL (2020 £300) was also paid to the independent examiner for accountancy services.

6 COST OF GENERATING FUNDS

	2021	2020
	£	£
Fundraisers	47,978	55,596
Fundraising materials	2,317	726
Function costs	-	4,365
Training and professional development	54	80
Networking costs	88	1,480
Professional fees	3,566	7,830
Fundraising event costs	1,498	9,055
Direct costs	55,501	79,132
Support costs (Note 8)	6,306	5,076
Total cost of generating funds	61,807	84,208

7 COST OF CHARITABLE ACTIVITIES

	Child Bereavement Support	Schools Support Service	Pre-Bereavement Service	Total 2021
	£	£	£	£
Clinical Staff Costs	113,990	20,561	72,506	207,057
Other costs	8,331	1,503	5,299	15,133
Support costs (Note 8)	54,993	9,920	34,980	99,893
	177,314	31,984	112,785	322,083

	Child Bereavement Support	Schools Support Service	Pre-Bereavement Service	Total 2020
	£	£	£	£
Clinical Staff Costs	93,000	20,788	82,059	195,847
Other costs	10,052	2,247	8,870	21,169
Support costs (Note 8)	42,979	9,607	37,923	90,509
	146,031	32,642	128,852	307,525

8 ALLOCATION OF SUPPORT COSTS

	Cost of generating income	Charitable activities	Total 2021	Total 2020
	£	£	£	£
Salaries	-	41,939	41,939	40,563
Office costs	2,632	23,686	26,318	18,674
Premises costs	3,210	28,886	32,096	26,659
Other administration costs	464	4,182	4,646	8,489
Accountancy and reporting costs	-	1,200	1,200	1,200
	6,306	99,893	106,199	95,585

Support costs have been allocated by floor space.

9 STAFF COSTS

The average number of employees during the year was 11 (2020 - 10).

	2021	2020
Staff costs during the year amounted to:	£	£
Wages, salaries and employee costs	259,859	252,859
Social security costs	18,962	19,231
Employer's contribution to defined pension schemes	17,810	18,934
	296,631	291,024

At the year end, there were unpaid pension contributions of £2,213 (2020 - £2,325) and they have been included in creditors (Note 15).

The total remuneration paid to key management including social security costs and pension contributions was £50,710 (2020: £50,212). Key management is considered to be the Director.

10 ROLE OF VOLUNTEERS

Volunteer Support Workers volunteer their time to meet regularly with children and young people to carry out grief support work with them. Some of them also provide Phone Clinical service to advise parents on how to support bereaved children. SeeSaw also uses volunteers to support fundraising at events and to promote and represent SeeSaw at meetings. SeeSaw also has one volunteer who supports with administrative tasks.

The contribution of VSWs supports the delivery of the clinical service to a wider number of children and young people. All our volunteers allow us to extend our reach, and support our paid staff in the execution of SeeSaw's work. As a voluntary organisation we are dependent on volunteers to support us with the running of the organisation, in the most cost effective manner.

11 INTANGIBLE ASSETS

	Website
	£
Cost	
At 1 July 2020	5,503
Additions	7,865
At 30 June 2021	13,368
Accumulated amounts written off	
At 1 July 2020	1,832
Charge for year	4,456
At 30 June 2021	6,288
Net book value	
At 30 June 2021	7,080
At 30 June 2020	3,671

12 TANGIBLE ASSETS

	Fixtures and fittings	Computer equipment	Building improvements	Total
	£	£	£	£
Cost				
At 1 July 2020	1,705	4,003	118,668	124,376
Additions	-	-	2,217	2,217
At 30 June 2021	1,705	4,003	120,885	126,593
Accumulated depreciation				
At 1 July 2020	1,705	4,003	11,867	17,575
Charge for year	-	-	12,309	12,309
At 30 June 2021	1,705	4,003	24,176	29,884
Net book value				
At 30 June 2021	-	-	96,709	96,709
At 30 June 2020	-	-	106,801	106,801

Building improvements have been made to the current leased premises under a licence to alter. These are being written off over the period of the lease which is 10 years.

During the year a fixed asset inventory was performed and all items held remain in use.

13 STOCK

	2021	2020
	£	£
Stationery, brochures and tokens	5,931	5,400

14 DEBTORS

	2021	2020
	£	£
Prepayments and accrued income	9,939	20,435
Other debtors	157	1,711
	10,096	22,146

15 CREDITORS: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	4,744	3,748
Taxation and social security	6,404	5,439
Accruals & deferred income	2,536	26,591
Other creditors	4,436	2,679
	18,120	38,457

16 COMMITMENTS

Amounts falling due next year under operating leases for land and buildings:	2021 £	2020 £
Expiring within 1-2 year	8,500	8,500
Expiring in more than one but less than five years	25,500	25,500
Expiring in more than five years	29,750	38,250
	63,750	72,250

Amounts falling due next year under operating leases for office equipment	2021 £	2020 £
Expiring within 1-2 year	542	542
Expiring in more than one but less than five years	1,084	1,626
	1,626	2,168

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 30 June 2021 represented by:

	Restricted funds	Unrestricted funds	Total funds
	£	£	£
Intangible fixed assets	-	7,080	7,080
Tangible fixed assets	-	96,709	96,709
Current assets	21,813	316,915	338,728
Current liabilities	-	(18,120)	(18,120)
	21,813	402,584	424,397

18 MOVEMENT IN FUNDS

	As at 1 July 2020	Incoming resources	Outgoing resources	Transfers	As at 30 June 2021
	£	£	£	£	£
Unrestricted funds:					
General funds	418,510	276,850	(292,776)	-	402,584
Total unrestricted funds	418,510	276,850	(292,776)	-	402,584
Restricted funds:					
Oxford Masonic Charities	377	-	(377)	-	-
Shanly Foundation	1,000	-	-	-	1,000
HDH Wills 1965 Charitable Trust	500	-	-	-	500
Emmanuel Kaye Foundation	15,000	15,000	(10,109)	-	19,891
National Lottery Community Fund	-	7,668	(7,668)	-	-
Local Giving Community Fund	-	11,882	(11,882)	-	-
Rank Foundation	-	25,000	(25,000)	-	-
Sobell House	-	25,000	(25,000)	-	-
Oxfordshire Community Foundation (Covid grants)	-	5,000	(5,000)	-	-
Other restricted funds	-	6,500	(6,078)	-	422
Total restricted funds	16,877	96,050	(91,114)	-	21,813
	435,387	372,900	(383,890)	-	424,397

18 MOVEMENT IN FUNDS (CONTINUED)

The Oxford Masonic Charities fund is to support families who are suffering financial hardship. Distributions are made from this fund in response to need.

The Shanly Foundation fund is to contribute towards the cost of an adolescent booklet.

The HDH Wills 1965 Charitable Trust fund is to go towards resources for adolescents.

The Emmanuel Kaye Foundation fund is to go towards the salary of a clinical administrator.

The National Lottery Community Fund was to go towards development of the website.

Other restricted funds were to equip VSWs with grief toolkits, new laptops, pre bereavement work and the cost of memory boxes.

The Local Giving Community fund was towards general expenditure and had to be spent by 31 March 2021.

The Rank Foundation fund was towards expenses incurred between October 2020 and March 2021 and was used for core costs.

The Sobell House fund was to towards the cost of pre bereavement work.

The Oxfordshire Community Foundation (Covid grants) was for clinical salary costs to be spent between 1 April and 30 June 2021.

19 RELATED TRUSTEE TRANSACTIONS

The Trustees confirm that there have been no related party transactions that require disclosure in the accounting period other than those set out below.

Gillian Forrest, a member of the board of trustees, received remuneration of £570 (2020 - £1,379) for supervision and clinical services, as authorised by the charity's governing document. No reimbursement of expenses was incurred during the year (2020 - £NIL).

No member of staff earned in excess of £60,000 in the current or preceding year.

20 SHARE CAPITAL

The charity does not have a share capital and is limited by guarantee. In the event of a winding up the trustees, who are all members of the company, guarantee to contribute £10 towards the costs of a winding up.

21 STATEMENT OF FINANCIAL ACTIVITIES – COMPARATIVE FIGURES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total 2020
INCOMING RESOURCES	£	£	£
Donations and legacies	338,764	19,500	358,264
Events	22,937	-	22,937
Other	2,034	-	2,034
Investments	1,700	-	1,700
Total incoming resources	365,435	19,500	384,935
RESOURCES EXPENDITURE			
Expenditure on charitable activities:			
Commercial trading and fundraising	84,208	-	84,208
Charitable activities			
Child bereavement support	142,966	3,065	146,031
Schools support service	32,642	-	32,642
Pre-bereavement service	128,852	-	128,852
Total resources expenditure	388,668	3,065	391,733
NET MOVEMENT IN FUNDS	(23,233)	16,435	(6,798)
Total funds at 1 July 2019	441,743	442	442,185
Total funds at 30 June 2020	418,510	16,877	435,387

SEESAW

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2021

	2021		2020	
	£		£	
RESTRICTED INCOME				
St Michaels and all Saints	-		3,000	
Shanly Foundation	-		1,000	
HDH Wills 1965 Charitable Trust	-		500	
Emmanuel Kaye Foundation	15,000		15,000	
National Lottery Community fund	7,668		-	
Local Giving Community Fund	11,882		-	
Rank Foundation	25,000		-	
Sobell House	25,000		-	
Oxfordshire Community Foundation (Covid grants)	5,000		-	
Other restricted donations	6,500		-	
		96,050		19,500
UNRESTRICTED INCOME				
Events, training and sales of books, literature and calendars	13,395		23,118	
Bank deposit interest	272		1,700	
Sale of donated goods/gifts in kind	1,343		-	
Donations and legacies	259,578		338,764	
HMRC Job Retention Scheme	2,262		1,853	
		276,850		365,435
		372,900		384,935
EXPENDITURE				
Expenses				
Staff costs				
Clinical staff	207,058		195,847	
Administrator	41,939		40,563	
Fundraisers	47,634		54,614	
Training and professional development	1,038		1,011	
Travel and subsistence	3,436		5,654	
		301,105		297,689
Volunteer service costs				
Travel and telephone	1,343		5,218	
Supervision	1,095		2,579	
		2,438		7,797
Service delivery costs				
Child bereavement resources	4,406		2,303	
Clinical supervision	4,213		4,975	
Bereavement hospitality	-		511	
		8,619		7,789

SEESAW

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2021

	2021		2020	
	£		£	
Fundraising costs				
Fundraising materials	2,317		726	
Function costs	-		4,365	
Networking costs	88		1,480	
Professional fees	3,566		7,830	
Other fundraising costs	1,498		9,055	
		7,469		23,456
Charity costs				
Professional fees and subscriptions	2,411		591	
Bookkeeping and accountancy fees	-		300	
Trustee expenses	-		36	
Independent examination fee	1,200		900	
		3,611		1,827
Office costs				
Rent and rates	11,090		8,830	
Insurances	1,246		1,644	
Telephone	6,154		3,803	
Postage	125		458	
Stationery and photocopying	1,045		1,827	
Computer costs	18,930		12,047	
Premises expenses	1,143		1,193	
Legal fees	-		3,047	
Bank charges	411		217	
Repairs	173		332	
Utilities	842		1,841	
Cleaning	2,135		2,441	
Recruitment	589		806	
		43,883		38,486
Depreciation and amortisation		16,765		14,689
		383,890		391,733
DEFICIT FOR THE YEAR		(10,990)		(6,798)