

**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**

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**

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**TRUSTEES AND DIRECTORS**

	<b>Sub-group</b>
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

**SEESAW**

**CHARITY INFORMATION  
FOR THE YEAR ENDED 30 JUNE 2021**

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**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**

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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.

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

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**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:

- o Support to bereaved children;
- o Support before and after an anticipated death;
- o Support after the suicide of a parent or sibling;
- o A free support service to schools and relevant professional services in Oxfordshire;
- o 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.



**TRUSTEES' REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

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**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:

- o Oxfordshire's Child Death Overview Panel
- o Rapid Response Team which responds to sudden deaths of those under 18
- o Oxfordshire Bereavement Alliance
- o 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.

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

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**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.



**TRUSTEES' REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

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**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.

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

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**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
<b>Total income</b>	<b>372,900</b>

**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.



**TRUSTEES' REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

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**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.

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

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**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.



**SEESAW**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

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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

and signed on its behalf by:



Dr G Forrest – Chair of Trustees

25/10/21

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

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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 MGROUPE PARTNERSHIP

CHARTERED CERTIFIED ACCOUNTANTS

Cranbrook House

287-291 Banbury Road

Oxford, OX2 7JQ

18 November 2021

**SEESAW**
**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
		£	£	£	£
<b>INCOMING RESOURCES</b>					
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
<b>Total incoming resources</b>	4	<u>276,850</u>	<u>96,050</u>	<u>372,900</u>	<u>384,935</u>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds:</b>	6				
Commercial trading and fundraising costs		56,682	5,125	61,807	84,208
<b>Cost of charitable activities:</b>					
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
<b>Total resources expended</b>		<u>292,776</u>	<u>91,114</u>	<u>383,890</u>	<u>391,733</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>(15,926)</u>	<u>4,936</u>	<u>(10,990)</u>	<u>(6,798)</u>
Reconciliation of funds					
Total funds at 1 July 2020	17	<u>418,510</u>	<u>16,877</u>	<u>435,387</u>	<u>442,185</u>
Total funds at 30 June 2021	17	<u>402,584</u>	<u>21,813</u>	<u>424,397</u>	<u>435,387</u>

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 2021**

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

**SEESAW**

**BALANCE SHEET AS AT 30 JUNE 2021**

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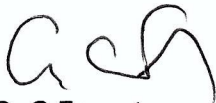
These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and in accordance with the provisions of FRS 102 Section 1A - small entities.

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



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

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**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.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

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**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.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

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**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.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

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**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.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**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:

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
<b>Donations and legacies</b>				
Donations	259,578	96,050	355,628	358,264
<b>Events</b>				
Events	11,978	-	11,978	22,937
<b>Other</b>				
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
<b>Investments</b>				
Interest received	272	-	272	1,700
	<u>276,850</u>	<u>96,050</u>	<u>372,900</u>	<u>384,935</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**5 GOVERNANCE COSTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Independent examination fee	1,200	900
	<u>1,200</u>	<u>900</u>

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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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	<u>55,501</u>	<u>79,132</u>
Support costs (Note 8)	6,306	5,076
Total cost of generating funds	<u>61,807</u>	<u>84,208</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**7 COST OF CHARITABLE ACTIVITIES**

	<b>Child Bereavement Support</b>	<b>Schools Support Service</b>	<b>Pre- Bereavement Service</b>	<b>Total 2021</b>
	£	£	£	£
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
	<u>177,314</u>	<u>31,984</u>	<u>112,785</u>	<u>322,083</u>

	<b>Child Bereavement Support</b>	<b>Schools Support Service</b>	<b>Pre- Bereavement Service</b>	<b>Total 2020</b>
	£	£	£	£
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
	<u>146,031</u>	<u>32,642</u>	<u>128,852</u>	<u>307,525</u>

**8 ALLOCATION OF SUPPORT  
COSTS**

	<b>Cost of generating income</b>	<b>Charitable activities</b>	<b>Total 2021</b>	<b>Total 2020</b>
	£	£	£	£
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
	<u>6,306</u>	<u>99,893</u>	<u>106,199</u>	<u>95,585</u>

Support costs have been allocated by floor space.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**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
	<u>296,631</u>	<u>291,024</u>

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.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

11 INTANGIBLE ASSETS

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**12 TANGIBLE ASSETS**

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

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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Stationery, brochures and tokens	<u>5,931</u>	<u>5,400</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**14 DEBTORS**

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

**15 CREDITORS: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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
	<u>18,120</u>	<u>38,457</u>

**16 COMMITMENTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Amounts falling due next year under operating leases for land and buildings:		
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
	<u>63,750</u>	<u>72,250</u>

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Amounts falling due next year under operating leases for office equipment		
Expiring within 1-2 year	542	542
Expiring in more than one but less than five years	1,084	1,626
	<u>1,626</u>	<u>2,168</u>



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**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)
	<u>21,813</u>	<u>402,584</u>	<u>424,397</u>

**18 MOVEMENT IN FUNDS**

	As at 1 July 2020	Incoming resources	Outgoing resources	Transfers	As at 30 June 2021
	£	£	£	£	£
<b>Unrestricted funds:</b>					
General funds	418,510	276,850	(292,776)	-	402,584
Total unrestricted funds	<u>418,510</u>	<u>276,850</u>	<u>(292,776)</u>	<u>-</u>	<u>402,584</u>
<b>Restricted funds:</b>					
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	<u>16,877</u>	<u>96,050</u>	<u>(91,114)</u>	<u>-</u>	<u>21,813</u>
	<u>435,387</u>	<u>372,900</u>	<u>(383,890)</u>	<u>-</u>	<u>424,397</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

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**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.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

21 STATEMENT OF FINANCIAL ACTIVITIES – COMPARATIVE FIGURES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
<b>INCOMING RESOURCES</b>			
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	<u>365,435</u>	<u>19,500</u>	<u>384,935</u>
<b>RESOURCES EXPENDITURE</b>			
<b>Expenditure on charitable activities:</b>			
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
<b>Total resources expenditure</b>	<u>388,668</u>	<u>3,065</u>	<u>391,733</u>
<b>NET MOVEMENT IN FUNDS</b>	<u>(23,233)</u>	<u>16,435</u>	<u>(6,798)</u>
Total funds at 1 July 2019	<u>441,743</u>	<u>442</u>	<u>442,185</u>
Total funds at 30 June 2020	<u>418,510</u>	<u>16,877</u>	<u>435,387</u>

# SEESAW

## DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2021

	2021 £	2020 £	
<b>RESTRICTED INCOME</b>			
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	-	
	<u>96,050</u>	<u>19,500</u>	
<b>UNRESTRICTED INCOME</b>			
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	
	<u>276,850</u>	<u>365,435</u>	
	<u>372,900</u>	<u>384,935</u>	
<b>EXPENDITURE</b>			
<b>Expenses</b>			
<b>Staff costs</b>			
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	
	<u>301,105</u>	<u>297,689</u>	
<b>Volunteer service costs</b>			
Travel and telephone	1,343	5,218	
Supervision	1,095	2,579	
	<u>2,438</u>	<u>7,797</u>	
<b>Service delivery costs</b>			
Child bereavement resources	4,406	2,303	
Clinical supervision	4,213	4,975	
Bereavement hospitality	-	511	
	<u>8,619</u>	<u>7,789</u>	



**SEESAW****DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020	
	£	£	
<b>Fundraising costs</b>			
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
<b>Charity costs</b>			
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
<b>Office costs</b>			
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
<b>Depreciation and amortisation</b>		16,765	14,689
		383,890	391,733
<b>DEFICIT FOR THE YEAR</b>		(10,990)	(6,798)