

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

SEESAW

**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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

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.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

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.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

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:

- 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. 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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

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.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

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.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

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.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

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.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

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 26.10.22 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
		<u>87,243</u>	<u>103,789</u>
CURRENT ASSETS			
Stock	13	1,338	5,931
Debtors	14	8,159	10,096
Cash at bank and in hand		<u>266,296</u>	<u>322,701</u>
		275,793	338,728
Creditors: amounts falling due within one year	15	<u>21,180</u>	<u>18,120</u>
NET CURRENT ASSETS		<u>254,613</u>	<u>320,608</u>
NET ASSETS		<u><u>341,856</u></u>	<u><u>424,397</u></u>
INCOME FUNDS			
Unrestricted income funds	17	297,441	402,584
Restricted income funds	17	44,415	21,813
		<u><u>341,856</u></u>	<u><u>424,397</u></u>

SEESAW

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

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 2022**

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 2022**

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

5 GOVERNANCE COSTS

	2022	2021
	£	£
Independent examination fee	780	1,200
	<u>780</u>	<u>1,200</u>

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	<u>2,216</u>	<u>1,498</u>
Direct costs	45,182	55,501
Support costs (note 8)	<u>6,311</u>	<u>6,306</u>
Total cost of generating funds	<u>51,493</u>	<u>61,807</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

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
	<u>218,222</u>	<u>18,258</u>	<u>106,937</u>	<u>343,417</u>

	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
	<u>177,314</u>	<u>31,984</u>	<u>112,785</u>	<u>322,083</u>

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
	<u>6,311</u>	<u>99,126</u>	<u>105,437</u>	<u>106,199</u>

Support costs have been allocated by floor space.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

9 STAFF COSTS

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

	2022	2021
Staff costs during the year amounted to:	£	£
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
	<u>296,807</u>	<u>296,631</u>

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

11 INTANGIBLE ASSETS

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

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	<u>1,705</u>	<u>4,003</u>	<u>120,885</u>	<u>126,593</u>
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	<u>1,705</u>	<u>4,003</u>	<u>36,264</u>	<u>41,972</u>
Net book value				
At 30th June 2022	<u>-</u>	<u>-</u>	<u>84,621</u>	<u>84,621</u>
At 30th June 2021	<u>-</u>	<u>-</u>	<u>96,709</u>	<u>96,709</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

	2022 £	2021 £
Bereavement Support Resources	<u>1,338</u>	<u>5,931</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

14 DEBTORS

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

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
	<u>21,180</u>	<u>18,120</u>

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
	<u>55,250</u>	<u>63,750</u>

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
	<u>1,084</u>	<u>1,626</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

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)
	<u>44,415</u>	<u>297,441</u>	<u>341,856</u>

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	<u>21,813</u>	<u>73,000</u>	<u>50,398</u>	<u>-</u>	<u>44,415</u>
	<u>424,397</u>	<u>312,369</u>	<u>394,910</u>	<u>-</u>	<u>341,856</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

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		<u>(82,541)</u>		<u>(10,990)</u>

This page does not form part of the statutory accounts.