

SEESAW

A COMPANY LIMITED BY GUARANTEE

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED
30 JUNE 2023**

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

Registered Charity Number: 1076321

Company Registration Number: 03790965

**CHARITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2023**

CONTENTS	PAGES
Charity information	1 to 2
Trustees' report	3 to 9
Independent examiner's report	10
Statement of financial activities (including income and expenditure account)	11
Balance sheet	12
Notes to the financial statements	13 to 26
The following pages do not form part of the financial statements	
Detailed income and expenditure account	27 to 28

SEESAW

CHARITY INFORMATION FOR THE YEAR ENDED 30 JUNE 2023

TRUSTEES AND DIRECTORS

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

SENIOR STAFF

Director - Ms Judith Mulligan

SEESAW

CHARITY INFORMATION FOR THE YEAR ENDED 30 JUNE 2023

REGISTERED (AND PRINCIPAL) OFFICE

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

COMPANY REGISTRATION NUMBER

03790965 England and Wales

CHARITY REGISTRATION NUMBER

1076321 England and Wales

ACCOUNTANTS

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

BANKERS

CAF Bank
Kings Hill
West Malling
Kent
ME19 4TA

SOLICITORS

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

The Trustees present their Annual Report for the year ended 30 June 2023 under the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), together with the independently examined financial statements for the year.

REFERENCE AND ADMINISTRATIVE INFORMATION

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing documents

The governing document is the Memorandum and Articles of Association.

Board of trustees

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

Recruitment and training of trustees

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

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

Remuneration of trustees and staff

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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 2023**

OBJECTIVES AND ACTIVITIES (continued...)

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

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

- Raising awareness

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

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

SeeSaw is also represented at:

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

- Sustainability

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

- Cost-effective use of resources

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

Criteria used for assessing success

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

ACTIVITIES AND PERFORMANCE

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

Summary of clinical statistics for 2022-23

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

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

VSWs

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

Side-by-side programme

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

Working with schools and other professionals

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

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

ACTIVITIES AND PERFORMANCE (continued...)

Service evaluation

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

From the surveys we have received:

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

Parents/carers report a range of outcomes as a result of support:

I feel listened to.

I felt reassured.

I had more ideas to help support my child.

I understood my child's grief better.

I felt more confident in supporting my child.

I felt I knew what to do and say next.

Children and Young People also report a range of outcomes:

I feel better able to understand my grief.

I feel more supported with my grief.

I feel better able to manage my grief.

I feel reassured about my grief.

Client feedback

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

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

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

Fundraising success

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

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

FINANCIAL REVIEW

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

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

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

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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

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

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

RESERVES POLICY

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

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

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

RISK MANAGEMENT

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

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

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

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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

and signed on its behalf by:

23.10.2023

Dr G Forrest – Chair of Trustees



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

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

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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

SEESAW

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

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

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

SEESAW**BALANCE SHEET AS AT 30 JUNE 2023**

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


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

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

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

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

Signed on behalf of the board of trustees



Dr. G. Forrest
Trustee

Date approved by the board:

23.10.2023

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

1 GENERAL INFORMATION

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

Bush House
2 Merewood Avenue
Headington
Oxford
OX3 8EF

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

The charity is a public benefit entity.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the financial statements

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

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

Going concern

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

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

Funds

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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 2023**

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 2023**

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 2023**

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Leases

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

Taxation

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

3 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

4 INCOMING RESOURCES

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

5 GOVERNANCE COSTS

	2023	2022
	£	£
Independent examination fee	720	780
	<u>720</u>	<u>780</u>

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

6 COST OF GENERATING FUNDS

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

7 COST OF CHARITABLE ACTIVITIES

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

	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>

8 ALLOCATION OF SUPPORT COSTS

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

Support costs have been allocated by floor space.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

9 STAFF COSTS

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

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

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

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

10 ROLE OF VOLUNTEERS

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

11 INTANGIBLE ASSETS

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

SEESAW**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023****12 TANGIBLE ASSETS**

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

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

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

13 STOCK

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

SEESAW**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023****14 DEBTORS**

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

15 CREDITORS: amounts falling due within one year

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

16 COMMITMENTS

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

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

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

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

SEESAW

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 30 June 2023 represented by:

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

18 MOVEMENT IN FUNDS

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

18 MOVEMENT IN FUNDS (CONTINUED)

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

19 RELATED PARTY TRANSACTIONS

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

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

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

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

20 SHARE CAPITAL

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

SEESAW

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

21 STATEMENT OF FINANCIAL ACTIVITIES – COMPARATIVE FIGURES BY FUND TYPE

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

SEESAW

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

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

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

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

This page does not form part of the statutory accounts.