

SEESAW

A COMPANY LIMITED BY GUARANTEE

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED
30 JUNE 2024**

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

Registered Charity Number: 1076321

Company Registration Number: 03790965

**CHARITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2024**

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SEESAW

CHARITY INFORMATION FOR THE YEAR ENDED 30 JUNE 2024

TRUSTEES AND DIRECTORS

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

SENIOR STAFF

Director - Ms Judith Mulligan

SEESAW

CHARITY INFORMATION FOR THE YEAR ENDED 30 JUNE 2024

REGISTERED (AND PRINCIPAL) OFFICE

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

COMPANY REGISTRATION NUMBER

03790965 England and Wales

CHARITY REGISTRATION NUMBER

1076321 England and Wales

ACCOUNTANTS

Nutshell Accounts Limited
1 Abbey Street
Eynsham
Witney
OX29 4TB

BANKERS

CAF Bank
Kings Hill
West Malling
Kent
ME19 4TA

SOLICITORS

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

SEESAW

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2024

The Trustees present their Annual Report for the year ended 30 June 2024 under the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), together with the independently examined financial statements for the year.

REFERENCE AND ADMINISTRATIVE INFORMATION

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing documents

The governing document is the Memorandum and Articles of Association.

Board of trustees

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

Recruitment and training of trustees

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

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

Remuneration of trustees and staff

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued...)

Organisational management

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

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

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

OBJECTIVES AND ACTIVITIES

Charitable objectives and aims

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

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

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

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

SeeSaw's strategy for achieving its aims

- Delivery of high-quality grief support services

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

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

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

OBJECTIVES AND ACTIVITIES (continued...)

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

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

- Raising awareness

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

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

SeeSaw is also represented at:

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

- Sustainability

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

- Cost-effective use of resources

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

Criteria used for assessing success

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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- Positive service evaluations using the Child Bereavement Service Questionnaire and client satisfaction surveys
 - Raising enough funds to cover the costs of delivering a timely, responsive and highly valued service free at the point of delivery to all grieving children who need it.
 - income targets met in line with our current 3-year fundraising strategy

ACTIVITIES AND PERFORMANCE

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

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

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

Summary of clinical statistics for 2023-24

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

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

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

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

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TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2024

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

Volunteer Support Workers (VSWs)

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

Working with schools and other professionals

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

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

Service evaluation

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

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

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

Children and Young People also report a range of outcomes:

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

Client feedback

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

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

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

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

Fundraising success

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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

FINANCIAL REVIEW

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

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

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

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

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

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

RESERVES POLICY

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

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

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

RISK MANAGEMENT

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

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

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

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

SEESAW

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2024

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

FUTURE PLANS

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

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

STATEMENT OF ACCOUNTING AND REPORTING RESPONSIBILITIES

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom generally accepted accounting practice (UK GAAP)).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company of its incoming resources and application of resources, including its income and expenditure, for that period.

In preparing these financial statements the trustees are required to:

- select the most suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SPECIAL EXEMPTION

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

Approved by the board of trustees on

21.10.24

and signed on its behalf by:



Dr G Forrest – Chair of Trustees

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

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

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

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



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

SEESAW

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

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

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

SEESAW**BALANCE SHEET AS AT 30 JUNE 2024**

	Note	£	2024 £	£	2023 £
FIXED ASSETS					
Intangible assets	11		-		-
Tangible assets	12		60,443		72,530
			<u>60,443</u>		<u>72,530</u>
CURRENT ASSETS					
Stock	13	5,487		4,163	
Debtors	14	9,300		9,095	
Cash at bank and in hand		<u>346,675</u>		<u>271,766</u>	
		361,462		285,024	
Creditors: amounts falling due within one year	15	<u>15,330</u>		<u>12,870</u>	
NET CURRENT ASSETS			<u>346,132</u>		<u>272,154</u>
NET ASSETS			<u><u>406,575</u></u>		<u><u>344,684</u></u>
INCOME FUNDS					
Unrestricted income funds	17		383,135		322,737
Restricted income funds	17		23,440		21,947
			<u><u>406,575</u></u>		<u><u>344,684</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 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

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

Signed on behalf of the board of trustees



Dr G Forrest
Trustee

Date approved by the board:

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

1 GENERAL INFORMATION

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

Bush House
2 Merewood Avenue
Headington
Oxford
OX3 8EF

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

The charity is a public benefit entity.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the financial statements

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

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

Going concern

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

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

Funds

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

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 2024**

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 2024**

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 2024**

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Leases

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

Taxation

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

3 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

4 INCOMING RESOURCES

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

5 GOVERNANCE COSTS

	2024	2023
	£	£
Independent examination fee	720	720
	<u>720</u>	<u>720</u>

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

6 COST OF GENERATING FUNDS

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

7 COST OF CHARITABLE ACTIVITIES

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

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

8 ALLOCATION OF SUPPORT COSTS

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

Support costs have been allocated by floor space.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

9 STAFF COSTS

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

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

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

10 ROLE OF VOLUNTEERS

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

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

SEESAW**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

11 INTANGIBLE ASSETS

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

12 TANGIBLE ASSETS

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

	2024 £	2023 £
Bereavement Support Resources	<u>5,487</u>	<u>4,163</u>

SEESAW**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024****14 DEBTORS**

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

15 CREDITORS: amounts falling due within one year

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

16 COMMITMENTS

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 30 June 2024 represented by:

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

18 MOVEMENT IN FUNDS

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

18 MOVEMENT IN FUNDS (CONTINUED)

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

19 RELATED PARTY TRANSACTIONS

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

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

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

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

20 SHARE CAPITAL

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

SEESAW
**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2024**
21 STATEMENT OF FINANCIAL ACTIVITIES – COMPARATIVE FIGURES BY FUND TYPE

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

SEESAW

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

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

SEESAW**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2024****Expenses****Staff costs**

Clinical staff	232,002		228,316	
Administration staff	45,394		43,779	
Fundraisers	49,207		60,661	
Training and professional development	59		485	
Travel and subsistence	6,895		6,739	
		333,557		339,980

Volunteer service costs

Travel and telephone	3,403		5,238	
Training	595		-	
Supervision	2,757		2,662	
		6,755		7,900

Service delivery costs

Child bereavement resources	3,656		9,887	
Clinical supervision	3,600		4,845	
Bereavement hospitality	-		79	
		7,256		14,811

Fundraising costs

Fundraising materials	1,015		1,184	
Networking costs	1,732		349	
Professional fees	4,290		3,980	
Other fundraising costs	6,400		10,449	
		13,437		15,962

Charity costs

Professional fees and subscriptions	2,826		3,278	
Independent examination fee	720		720	
		3,546		3,998

SEESAW**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2024****Expenses (continued)****Office costs**

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

This page does not form part of the statutory accounts.