

SEESAW

A COMPANY LIMITED BY GUARANTEE

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED
30 JUNE 2025**

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

Registered Charity Number: 1076321

Company Registration Number: 03790965

CHARITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2025

CONTENTS	PAGES
Charity information	1 to 4
Trustees' report	5 to 15
Independent examiner's report	16
Statement of financial activities (including income and expenditure account)	17
Balance sheet	18
Notes to the financial statements	19 to 32
The following pages do not form part of the financial statements	
Detailed income and expenditure account	33 to 35

**CHARITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2025**

TRUSTEES AND DIRECTORS

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

SENIOR STAFF

Director - Ms Judith Mulligan

**CHARITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2025****REGISTERED (AND PRINCIPAL) OFFICE**

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

COMPANY REGISTRATION NUMBER

03790965 England and Wales

CHARITY REGISTRATION NUMBER

1076321 England and Wales

ACCOUNTANTS

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

BANKERS

CAF Bank
Kings Hill
West Malling
Kent
ME19 4TA

SOLICITORS

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

The Trustees present their Annual Report for the year ended 30 June 2025 under the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), together with the independently examined financial statements for the year.

REFERENCE AND ADMINISTRATIVE INFORMATION

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing documents

The governing document is the Memorandum and Articles of Association.

Board of trustees

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

Recruitment and training of trustees

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

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

Remuneration of trustees and staff

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

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued...)
Organisational management

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

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

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

OBJECTIVES AND ACTIVITIES
Charitable objectives and aims

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

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

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

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

SeeSaw's strategy for achieving its aims
- Delivery of high-quality grief support services

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

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

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

OBJECTIVES AND ACTIVITIES (continued...)

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

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

- Raising awareness

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

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

SeeSaw is also represented at:

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

- Sustainability

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

- Cost-effective use of resources

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

Criteria used for assessing success

- Delivering a timely and responsive service to every family in Oxfordshire which needs it, whatever their background or location
- Positive service evaluations using the Child Bereavement Service Questionnaire and client satisfaction surveys

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

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

ACTIVITIES AND PERFORMANCE

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

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

Summary of clinical statistics for 2024-25

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

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

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

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

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

We monitor our reach across the whole of Oxfordshire and of the 323 families we worked with they were split across the 5 district councils, roughly in proportion to their general populations: 9% were unrecorded.

Cherwell: 23%

Vale of White Horse: 20%

South: 18%

City: 16%

West: 14%

Volunteer Support Workers (VSWs)

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

Working with schools and other professionals

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

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

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

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

Service evaluation

We also use a satisfaction survey with brief outcomes reporting. Not all service users choose to complete the survey but those that did reported:

- 93% were very satisfied with the service they received,
- 87% were very satisfied with the wait time for support,
- 100% reported the grief support as being very helpful and
- 100% would definitely recommend SeeSaw

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

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

Children and Young People also report a range of outcomes:

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

Client feedback

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

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

From the sample we collected this year we found that:

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

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

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

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

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

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

Fundraising success

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

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

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

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

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

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

FINANCIAL REVIEW

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

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

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

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

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

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

RESERVES POLICY

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

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

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

RISK MANAGEMENT

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

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

The principal risks and uncertainties are as follows:

- The most significant clinical risk faced by SeeSaw is a negative impact on the quality of the service provided in light of increased demand. Demand for our service has returned to pre-pandemic levels. The increasing complexity of many cases and restricted availability of usual support networks and other professional health services available to families has compounded the pressures on the clinical service. The Director and the Clinical Subgroup keep this under constant review and ensure that complexity and caseload is effectively monitored and is managed in line with staff capacity. The development of a wide range of online and accessible resources has leveraged our capacity and mitigates risks. Our investment in a new clinical staffing structure for 24-25, provides additional clinical capacity, and also includes the introduction of a Clinical Lead post, which mitigates this risk by giving additional and dedicated oversight of our day-to-day delivery and capacity.
- The service and organisation depend on the support, recruitment and retention of suitably qualified and experienced staff, volunteers and Director. The Trustees recognise that any departure of the Chair of Trustees and the Director is a significant risk for SeeSaw and good succession planning is needed to mitigate this. The successful appointment of a new Chair for 2025-26, and the introduction of a robust

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

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

- Good supervision, and other forms of support and training, and annual appraisal procedures are in place, and trustees keep staff matters and succession planning under constant review. Maintaining the high reputation of SeeSaw both internally and externally is a key factor in the successful recruitment of staff;
- The Trustees recognise the risks around information security within an organisation that depends on electronic communication and holds personal data. SeeSaw's Information Security policy is reviewed regularly, and systems and procedures are updated in line with good practice and the latest legislation, and upon the advice of specialists.
- Financial risk is systemic in a charity that depends on voluntary donations. The trustees closely monitor all financial risks and review all budgeting and spending decisions to ensure financial prudence. Significant investment in our fundraising capacity has been a priority in 2024-25 and the trustees are confident that this risk has been addressed and mitigated with a new fundraising staffing structure.

FUTURE PLANS

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

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

STATEMENT OF ACCOUNTING AND REPORTING RESPONSIBILITIES

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

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

In preparing these financial statements the trustees are required to:

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

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

SPECIAL EXEMPTION

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

Approved by the board of trustees on 31/1/25 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 2025**

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

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

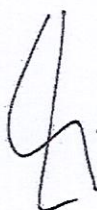
The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ACCA.

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

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

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

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



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

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

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

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

SEESAW

BALANCE SHEET AS AT 30 JUNE 2025

	Note	2025	2024
		£	£
FIXED ASSETS			
Intangible assets	11	-	-
Tangible assets	12	48,353	60,443
		<u>48,353</u>	<u>60,443</u>
CURRENT ASSETS			
Stock	13	1,924	5,487
Debtors	14	8,661	9,300
Cash at bank and in hand		<u>531,934</u>	<u>346,675</u>
		542,519	361,462
Creditors: amounts falling due within one year	15	<u>25,858</u>	<u>15,330</u>
NET CURRENT ASSETS		<u>516,661</u>	<u>346,133</u>
NET ASSETS		<u>565,014</u>	<u>406,575</u>
INCOME FUNDS			
Unrestricted income funds	17	533,893	383,135
Restricted income funds	17	31,121	23,440
		<u>565,014</u>	<u>406,575</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 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

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

Signed on behalf of the board of trustees



Dr G Forrest

Trustee

Date approved by the board: 3/11/25

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

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 2025

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 2025**

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 2025****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 2025**

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Leases

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

Taxation

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

3 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

4 INCOMING RESOURCES

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

5 GOVERNANCE COSTS

	2025	2024
	£	£
Independent examination fee	720	720
	<u>720</u>	<u>720</u>

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

6 COST OF GENERATING FUNDS

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

7 COST OF CHARITABLE ACTIVITIES

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

	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
	<u>202,392</u>	<u>23,644</u>	<u>119,166</u>	<u>345,202</u>

8 ALLOCATION OF SUPPORT COSTS

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

Support costs have been allocated by floor space.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

9 STAFF COSTS

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

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

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

10 ROLE OF VOLUNTEERS

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

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

	Cost of generating income	Charitable activities	Total
Salaries	-	30,833	30,833
Office costs	2,536	22,831	25,367
Premises costs	1,928	17,818	19,746
Other administration costs	1,780	16,018	17,798
Accountancy and reporting costs	150	1,350	1,500
	<u>6,424</u>	<u>88,850</u>	<u>95,274</u>

SEESAW**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

11 INTANGIBLE ASSETS

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

12 TANGIBLE ASSETS

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

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

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

13 STOCK

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

SEESAW**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025****14 DEBTORS**

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

15 CREDITORS: amounts falling due within one year

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

16 COMMITMENTS

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 30 June 2025 represented by:

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

18 MOVEMENT IN FUNDS

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

18 MOVEMENT IN FUNDS (CONTINUED)

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

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

19 RELATED PARTY TRANSACTIONS

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

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

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

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

20 SHARE CAPITAL

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

21 STATEMENT OF FINANCIAL ACTIVITIES – COMPARATIVE FIGURES BY FUND TYPE

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