



SEEN Ltd

Annual Report and Accounts

For the Year Ended 31 December 2023

Charity Number: 1148979

Registered in England and Wales: 8010183

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INTRODUCTION FROM THE CHAIR

In 2023, we saw 100% of our clients come to us for unplanned pregnancy and pregnancy loss support via professional organisations and friends or relatives compared to 38% in 2022.

We made an interesting and unusual observation at the end of the year when we noticed that all those clients who contacted us in 2023 had been referred to Seen by personal contacts from a range of local organisations, and other word-of-mouth conversations. Although we continue to invest in our online activities, and we believe it will be significant part of our future, it was curious to note that all clients had come to other via very personal routes instead of using the internet. This suggests that the area of pregnancy crisis and loss will always be a particularly personal issue for all those involved and that sometimes the internet may be too abstract and impersonal.

Our schools work continued in 2023, even though several different people held the role during the year, and we still reached over 120 young people through the delivery of RSE content. This is a challenging subject for teachers within schools to deliver and, so, schools have welcomed the mature and balanced content that we have been able to deliver.

Similarly, our work in a local women's prison continues to be welcomed. Feedback from those who completed the course was very positive and some spoke again of the overwhelming beneficial impact the course had on their lives. The 'I AM' course addresses such subjects as self-respect and appropriate personal boundaries and the whole course was delivered three times throughout the year, such was its success.

The year ended with continuing strong demand for our listening services and a growing backlog of clients asking for help. Despite the organisational challenge of reducing the backlog, we are encouraged to have completed 526 client support sessions throughout the year and to have done so with huge thanks to our committed base of supporters. Without these supporters, Seen could not continue to exist and we continue to be grateful to them and their commitment to our mission.

As I wrote last year, thank you to everyone who has been involved with us this year – supporters, donors, volunteers, staff and even clients who returned to give their helpful feedback. If you are touched by any part of our work, I would encourage you to consider becoming involved in whatever way you can.

Thank you,
Martin Norfolk
Chair of the Trustees, 2023

GENERAL INFORMATION

Address	SEEN Ltd St Stephens Church, The Crossway Building Twickenham, Middx TW1 2PD
Website	www.seen.charity
Telephone	020 8892 8483
Registered charity no	1148979
Company registration no	8010183
Bankers	CAF Bank Ltd 25 Kings Hill Avenue, Kings Hill West Malling, Kent ME19 4JQ
Accountant and Independent Examiner	JR Caladine Caladine Ltd Chantry House, 22 Upperton Road Eastbourne, East Sussex BN21 1BF
Trustees	David La Bouchardiere Nicki Klass Martin Norfolk Michael Parker Ros Moody

BRIEF HISTORY

SEEN, formerly The Crossway Pregnancy Crisis Centre was established in 1999, becoming a charity in 2005 and then a limited company in 2012. Becoming a limited company required that the charity register again with the Charities Commission of England and Wales, using its new name *Crossway Pregnancy Crisis Centre Ltd*. This limited company was registered as a new charity on 17th September 2012.

The Centre was founded in 1999 by a group of Christians in the Twickenham area who wanted to provide a different response to the polarised pro-life or pro-choice debate. Its creation was the practical expression of the desire to offer **unconditional and non-directive** support to people with unplanned pregnancies.

It is of central importance that this is a non-campaigning organisation, that it has no political position, and that it only seeks to offer unbiased help, counselling and education services.

OUR VISION

Our vision is to increase the number of people we are able to reach, with ever-more effective materials and services, making it easier for people to find us and contact us.

We exist only to provide help and support, free of charge, to those experiencing any kind of pregnancy crisis, and to help young people and adults build healthy, personal relationships.

OUR MISSION

Our mission is to meet our aims by providing the following:

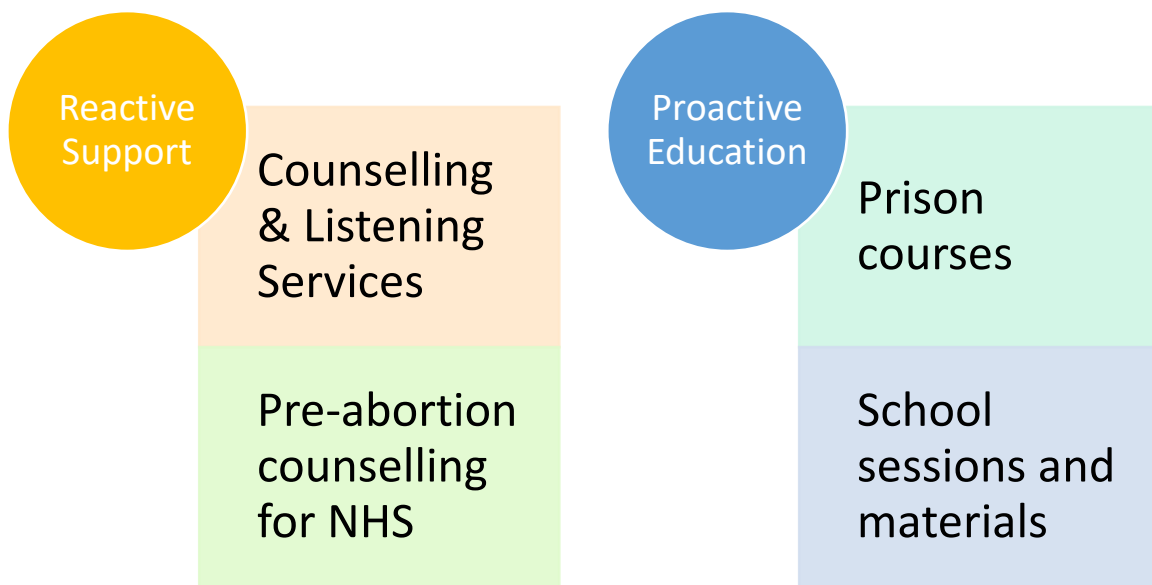
- free, confidential, and unbiased counselling, listening and support to those experiencing any pregnant crisis, and
- unbiased education services which promote healthy personal relationships, mature sexual relationships and an understanding of pregnancy for young people and adults.

A pregnancy crisis may be a pregnancy loss, foetal abnormality, pre or post abortion circumstances, or any other pregnancy-related struggle.

Women and men can suffer from deep emotional pain and stress during a pregnancy crisis, or even depression and grief long after a crisis event. In any of these circumstances, we provide a confidential service to help them resolve what can be complex and multi-layered thoughts and emotions and find a peaceful resolution.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

We offer services grouped in four areas of activity. These areas of activity are listening and counselling services for pregnancy crisis clients, education services for young people, and relationship and well-being services for prisoners.



We have provided as many free and confidential support sessions each person or couple needs and wants for a crisis pregnancy.

We have provided a 10-step course, called 'Step by Step' and 'Purple Door', for anyone struggling after pregnancy loss including abortion, miscarriage or still birth.

We have created a befriending support service to anyone who is continuing with a pregnancy in difficult circumstances.

We have provided a free pregnancy testing service.

We have taught young people in local primary and secondary schools, and teenagers in youth clubs, about puberty, sex, relationships, unplanned pregnancy choices, and resilience.

We have provided the 'I Am' relationships course to women in prison.

Activity Statistics

We can summarise our activities in 2023 with the follow statistics.

- 136 clients contacted our listening service for one-to-one support
- 33 patients were seen at West Middlesex Hospital
- 526 pregnancy loss sessions
- 24 prisoners taught about healthy relationships and self-esteem
- 120 students taught in schools and youth clubs
- 1,454 volunteer hours given

Since the Centre opened, we have supported 3,105 clients and provided education sessions to over 13,764 young people through our schools service. We have also delivered the 'I Am' course to 54 prisoners.

Achievements

- Being selected as one of the Mayor of Richmond's chosen charities
- Nel Holland became our new Schools Coordinator and re-established schools work
- 100% of our unplanned pregnancy and pregnancy loss clients came to us for support via professional organisations and friends/relatives, compared to 38% in 2022
- Our listeners are currently supporting 20 clients, the most we have ever had at one time
- We saw a 30% increase in pregnancy loss clients, supporting 39 in 2022 and 51 in 2023
- Our prisons team increased from 2 to 3 facilitators
- Our befriending team supported 3 clients through their pregnancy journeys after prior pregnancy loss
- SEEN became an organisational member of BACP (British Association for Counselling and Psychotherapy)

FEEDBACK

With full permission, we include here some of the encouraging feedback received from those people receiving our services, whether as clients of our personal listening and counselling services, or from our work in schools and prison.

From clients experiencing pregnancy crisis

"Such a supportive and understanding session with my listener, couldn't ask for a more empathetic and knowledgeable person to talk to about this. I've used seen twice and both times have been incredible in terms of helping me through some of the most difficult times in my life."

From clients experiencing pregnancy loss

"It was the best thing that happened to me after my abortion, I can not thank SEEN enough. Or stress the positive impact it had on my recovery. Personally, it would have been impossible to pay for therapy, and being alone in the UK dealing with the feelings from my termination while studying and trying to find a way would have been so destructive if I had to go through it by myself. The attention of all the professionals that I spoke too, and my listener was amazing. I feel all the women from this area should be knowledgeable of SEEN existence, terminations and miscarriages can be so lonely and this charity was a little bit like my guidance through the dark."

POST ABORTION CLIENT

"The SEEN charity is an essential lifeline for those going through the trauma of pregnancy loss, the impact of which on mental health cannot be underestimated. Without a service like this, my recovery from this ordeal would have been many times harder and taken far longer. This sort of service should and needs to be available to all people going through this traumatic experience."

MISCARRIAGE CLIENT

From professional services who refer clients to us for unplanned pregnancy and pregnancy loss

"The service offered and facilitated by the highly experienced SEEN volunteers was exceptionally warm and resilient. Pitched to the service users with such warmth that they spent the length of time they did talking to the volunteers. This was despite them being initially being unsure and not confident in the meaning of the service or if it applied to them.

The accessibility of the service is second to none I've come across before.

Thank you SEEN for supporting the young people I work with in Hounslow."

Victoria Scott aka Vic Adolescent Support Team Practitioner LBH

From young people and teachers experiencing our schools work

'Thank you so much for today. It is so lovely to have guests into school and you are so enthusiastic, informative and amenable.'

'SEEN were informative, engaging, personable, tried to get all students involved by using their names, plus the students enjoyed getting up and getting up and being interactive with the Life Line Game.'

'The lessons were delivered very well with a professional and considerate approach to the needs of the cohort. Nel listened to the class teachers and adjusted any slides and resources so that the sessions were successful. The children were able to ask and answer questions comfortably which was the most important thing for us.'

Heston Primary School

(July 2024)

From prisoners who have completed the 'I Am' course at Bronzefield Prison

"I've learn't to love myself more and that I am worth something. I felt that I was invisible."

"The "I AM Project" is a course about unhealthy relationships and about learning to respect yourself, have confidence to say no and teaches you confidence, self-worth, self-love ad that you don't need to change who you are!

This course has changed my life in every sense. It gave me the courage and confidence to end the toxic, abusive, controlling relationship I was in!

Its taught me how to put myself first. It's taught me that I am worthy. It's given me confidence in myself. Its taught me that I deserve to be loved for who I am and that I have the power to say no. And how to see the positives not just negatives. Its taught me to face my fears. It's shown me that it's okay to try thing outside my comfort zone!

It's shown me how to open up and not bottle things away.

It's reminded me that beauty isn't hats on the outside, its what's on the inside that matters."

“This course is activity based and it really opens your eyes to see what's unhealthy and how you can change that. I was very doubtful at the start of the course, but it has really helped to change my life and take back control.

I would really recommend this course to everyone and I would do it all over again.”

Summer course 2024, Bronzefield Prison

FUTURE PLANS

Looking forward to 2024, we want to drive deeper, not wider through the following:

- Cultivate relationships with other organisations for referrals and service promotions i.e. Midwives, community centres and social prescribers
 - Build up relationships with local sixth forms, colleges and universities for ‘I Am’ project and awareness of our listening service
 - Improve our outreach to those experiencing unplanned pregnancy and those in need of post abortion support by developing relationships with local termination clinics
 - Grow and develop the schools work to be more established and increase and train volunteer team
2. Start delivering the ‘I Am’ project in the Community and in other London prisons

The Centre Director, Fay Hamilton, who leads this work is committed to pursuing these aims in 2024. These aims have been agreed as follows.

1. **Further outreach work for clients and young people** – by raising awareness of our services through setting up SEEN network hubs in community centres, wellbeing centre and via universities, colleges and local organisations (e.g. GP surgeries, health professionals, social prescribers), increasing our presence on social media.
2. **To create a new in-house SEEN training course for pregnancy loss programme** – develop A two day course for new volunteers to be trained to become a qualified listener at SEEN and support pregnancy loss clients
3. **To expand our counselling team and the listening programme** – recruit and train a second trainee counsellor to support our lead counsellor with the increasing demand of clients and expansion of volunteer listeners.
4. **To deliver the ‘I AM’ project to participants in prison** - meet the demand for the course, by expanding the team with new volunteers and delivering one extra course in 2024

OUR FINANCES

Our income for 2023 was £119,985 compared to £110,939 in 2022. We believe the rise in income is due to a couple of factors including an emergency appeal at the end of the year where we received £19,000 from our supporters. We recorded a net deficit of £10,879.

Income from fundraising events has become more established with annual events being repeated such as Curry nights, a Christmas Screening of 'Elf' and Christmas Wreath-making Workshops plus we attended several local fairs along with regular standing orders too.

Our schools work got back on track with a newly trained Schools Coordinator who delivered lessons in Heston Primary School. Plus, we spent time trying to rebrand the service and contacting new school targets

Our expenditure reduced by 3% due to the reduced amount of marketing on the services as the listening service seemed to promote itself through the NHS.

We are grateful to the following trusts and local organisations for grants and donations made to the charity during 2023:

- Hampton Fund
- Grocers Hall
- Kew Village Market
- Kingston Charitable Foundation
- Marsh Charitable Trust
- Peskin Trust
- Postcode Lottery
- Richmond Parish Lands
- Souter
- St Stephens Twickenham PCC

We continue to be grateful to St Stephen's Church as well for free office, counselling room facilities and use of other rooms for meetings and events, and opportunity to promote the charity through services and newsletters.

We want to thank the many individuals who support us in so many ways; one off donations; regular giving (which helps us plan financially); attending our events; and taking part in sponsored events and particularly the Mayor of Richmond for selecting us as her chosen charity.

We can only achieve what we do with the support of many individuals and organisations.

Reserves and Financial Health

The trustees have established a policy whereby sufficient unrestricted funds must be held in reserve to cover operational costs for at least three months. At this level, the Centre should be able to honour all commitments in the event of a significant drop in funding.

We are constantly working to improve our funding stream and to make the most of every pound donated to the charity.

OUR OBJECTS, APPROACH AND BENEFITS

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what the charity should undertake.

Objects

The objects of the charity, as set out in our Memorandum and Articles of association, are these:

- a. The advancement of education in the subject of sex and relationships, pregnancy and the termination of pregnancy;
- b. Relief in need and distress caused by unplanned pregnancy or pregnancy loss in particular, but not exclusively by providing advice, counselling and services;
- c. The provision of goods and services to needy applicants to the charity;
- d. The promotion of other such charitable services which may conveniently be carried on in connection with the above objects.

We seek to reach these objectives by delivering sex and relationship education to young people in schools and youth clubs, and to women in prison, and by providing support and information to clients experiencing pregnancy crisis and loss.

Unplanned pregnancy, abortion and miscarriage are common experiences which can be hard to cope with alone and can be a mental health risk without appropriate support. Also, young people now have the challenge of having to navigate social media at the same time as sex and relationships.

Through our work, we seek to benefit individuals by achieving the following:

- promote development of healthy, respectful relationships by building self-esteem, confidence and recognising risky behaviour which can lead to abuse, sexually transmitted infections, and unplanned pregnancy;
- enable those considering pregnancy termination to make their own, informed decision without pressure or coercion;
- help those experiencing pregnancy loss to be able to come to terms with what has happened and reduce any depression or anxiety;
- provide practical and emotional support to anyone continuing with an unplanned pregnancy in difficult circumstances.

Approach

The focus of our strategy is to increase the number of personal clients that we reach, and the continued improvement of our education and prison services, in addition to the development and welfare of our staff and volunteers.

In taking forward our strategy we:

- review organisational performance, staff performance and general morale
- seek to ensure the integrity of our services and that they are in keeping with our statement of faith
- invest in technology and the infrastructure of our Centre
- co-operate and share resources with local organisations

The work of implementing all of the Board's decisions and policies is given to the Centre Director, who is a non-executive director.

Some of our trustees also volunteer their time to support the delivery of our services or our daily operations. In this capacity, the trustees fully coordinate their contribution with the Centre Director to ensure good communication and the best use of their endeavours.

All trustees give of their time freely and no remuneration or expenses were paid in the year. No trustee, or person connected with a trustee, received any benefit from the charity or from any third party on behalf of the charity.

Organisational Management

The Trustees determine the general policy of the Centre. The day to day running of the Centre is delegated to the Centre Director, supported by the staff. The Centre Director performs the primary management role in leading day-to-day operations, overseeing the delivery of our services, managing staff and reporting to the Board of Trustees.

The Centre Director also supports the work of the trustees by providing information and reports, and handling all general administrative duties either personally or by delegating to an appropriate member of staff.

As appropriate for an organisation of our size, our staff work part time, in shifts that overlap with the Centre Director as agreed.

Risk Management

The Centre has considered the major risks to which the charity is exposed and established procedures to manage those risks.

We have a risk policy and a plan of action to deal with any potential risks prioritising those that are likely and would have high impact.

The main risks that the Governors have identified and the plans to manage those risks are:

- **Reputation.** The Centre's success is built on its reputation for confidential and unbiased services. We manage this risk through safeguarding policies, staff recruitment policies, pastoral support for both clients and staff and active identification and resolution of health and safety related issues, and data protection measures. Delivery of our services is monitored through continual professional development and supervision, and through analysis of feedback obtained from service users.
- **Finances.** We are only able to function with the support of our donors. This risk is managed by continually committing our activity to God in prayer and by fund-raising diligently. We constantly strive to improve our communications and to act with integrity in all matters. It is in response to obligations that we always seek to have sufficient funds to wind down our activities, should this become necessary.
- **Client welfare.** Confidential and unbiased counselling and listening services, provided in one-to-one sessions, are one of our core services. We manage any possible risk to our clients' welfare by making supervision a requirement for all listeners, and this takes place in small groups run by supervisors, who are experienced Counsellors. Where necessary it is also available on a one-to-one basis in between supervision sessions from the Listening Coordinator or supervisors.

Through the risk management processes established for the Centre, the Trustees are satisfied that the major risks identified have been carefully mitigated, although all such measures are considered to be constantly under review. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Trustee Recruitment and Training

The Centre requires breadth and depth of experience to carry out its duties effectively and efficiently. When recruiting new trustees, it is important they can attest to our statement of faith as well as bring a core skill to the team.

Applications to become a trustee are openly invited from the local community, local churches of any denomination, and anyone who can align their aims and purposes with ours. We welcome applications from people of different cultures, backgrounds and age ranges and we maintain a non-discrimination policy for trustee appointments, and throughout the charity.

Where possible we aim to have a Board of Trustees which includes the following:

- A trustee with a medical or health service background
- A trustee with a fund-raising background
- A trustee with an education service background
- A trustee with a successful business background
- At least one female and at least one male trustee

One trustee may have one or more of these skills.

CHARITY TRUSTEES AND COMPANY DIRECTORS

The charity trustees of SEEN Ltd are also directors of the limited company, registered with Companies House. They have dual obligations, although there is no conflict between the two.

Trustees are unpaid and required to oversee the activities of charity to ensure that it is acting prudently and according to its purposes as registered with the Charity Commission for England and Wales¹.

Directors are required to manage the company in accordance with Government rules, as published by Companies House², to ensure its success, and act with skill, diligence and integrity.

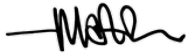
¹ <https://www.gov.uk/government/organisations/charity-commission>

² <https://www.gov.uk/government/organisations/companies-house>

The trustees and directors who served during the year were as follows.

Trustees & Directors:	Served:
Martin Norfolk, Chair	full year service
Heather Hall, Listening Services	January to October
David La Bouchardiere, Education Services	full year service
Nicki Klass, Treasurer	full year service
Nicola Patel, HR and Operations	January to October

Non-executive Director:	
Fay Hamilton (Centre Director)	full year service



Martin Norfolk
Chair of Trustees, 2023
30th August 2024

SEEN LTD

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SEEN LTD

I report to the Trustees on my examination of the financial statements of Seen Ltd (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated:

SEEN LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	5	54,921	57,086	112,007	33,557	56,780	90,337
Charitable activities	6	1,768	-	1,768	3,913	-	3,913
Other trading activities	7	6,151	-	6,151	16,664	-	16,664
Investments	8	59	-	59	25	-	25
Total income		<u>62,899</u>	<u>57,086</u>	<u>119,985</u>	<u>54,159</u>	<u>56,780</u>	<u>110,939</u>
Expenditure on:							
Raising funds	9	14,457	11,682	26,139	19,488	5,964	25,452
Charitable activities	10	35,447	47,520	82,967	44,222	42,750	86,972
Total expenditure		<u>49,904</u>	<u>59,202</u>	<u>109,106</u>	<u>63,710</u>	<u>48,714</u>	<u>112,424</u>
Net income/(expenditure)		12,995	(2,116)	10,879	(9,551)	8,066	(1,485)
Transfers between funds	19	(3,402)	3,402	-	(49)	49	-
Net movement in funds	3	9,593	1,286	10,879	(9,600)	8,115	(1,485)
Reconciliation of funds:							
Fund balances at 1 January 2023		15,879	12,530	28,409	25,479	4,415	29,894
Fund balances at 31 December 2023		<u>25,472</u>	<u>13,816</u>	<u>39,288</u>	<u>15,879</u>	<u>12,530</u>	<u>28,409</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SEEN LTD

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Trade and other receivables	15	2,932		520	
Cash at bank and in hand		39,376		31,282	
		<u>42,308</u>		<u>31,802</u>	
Current liabilities	16	(3,020)		(3,393)	
Net current assets			39,288		28,409
The funds of the charity					
Restricted income funds	19		13,816		12,530
Unrestricted funds			25,472		15,879
			<u>39,288</u>		<u>28,409</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 31st July 2024



Mr M F Norfolk
Trustee

Company registration number 08010183 (England and Wales)

SEEN LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Company information

Seen Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is included in the Statement of Financial Activities when:

- i. The charity becomes entitled to the income;
- ii. The trustees are virtually certain they will receive the income; and
- iii. The monetary value can be measured with sufficient reliability.

Where income has related expenditure the income and related expenditure are reported gross in the Statement of Financial Activities.

Grants and donations are only included in the Statement of Financial Activities when the charity has unconditional entitlement to the income.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability as incurred and is apportioned to the appropriate cost centre.

SEEN LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Computers	Fully depreciated
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3	Net movement in funds	2023 £	2022 £
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	720	720

4 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

5 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	47,350	6,611	53,961	25,107	3,094	28,201
Grants	7,571	50,475	58,046	8,450	53,686	62,136
	<u>54,921</u>	<u>57,086</u>	<u>112,007</u>	<u>33,557</u>	<u>56,780</u>	<u>90,337</u>
Grants receivable for core activities						
St Stephen's PCC	6,200	-	6,200	6,200	-	6,200
Hampton Fund	-	9,000	9,000	-	9,000	9,000
Richmond Parish Lands	-	13,032	13,032	-	12,039	12,039
St Margaret's Fair	-	-	-	2,250	250	2,500
National Lottery	-	-	-	-	9,547	9,547
Postcode Lottery	-	18,375	18,375	-	13,328	13,328
Albert Hunt	-	-	-	-	2,000	2,000
Other	1,371	10,068	11,439	-	7,522	7,522
	<u>7,571</u>	<u>50,475</u>	<u>58,046</u>	<u>8,450</u>	<u>53,686</u>	<u>62,136</u>

6 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Support		
Services and Schools	<u>1,768</u>	<u>3,913</u>

7 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	<u>6,151</u>	<u>16,664</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

8 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	59	25

9 Expenditure on raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fundraising costs						
Fundraising events	3,433	-	3,433	6,959	-	6,959
Consultancy, administrative and advertising costs	-	-	-	2,335	-	2,335
Staff costs	11,024	11,682	22,706	10,194	5,964	16,158
	<u>14,457</u>	<u>11,682</u>	<u>26,139</u>	<u>19,488</u>	<u>5,964</u>	<u>25,452</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

10 Expenditure on charitable activities

	Support	Support
	2023	2022
	£	£
Direct costs		
Staff costs	67,234	68,999
Office costs	686	1,464
Publicity	1,141	3,216
Subscriptions	779	1,280
Bank charges	120	162
Sundries	521	602
Training and staff expenses	1,399	1,582
Project costs	3,645	2,415
	<u>75,525</u>	<u>79,720</u>
Grant funding of activities (see note 11)	250	-
Share of support and governance costs (see note 12)		
Support	3,169	2,872
Governance	4,023	4,380
	<u>82,967</u>	<u>86,972</u>
Analysis by fund		
Unrestricted funds	35,447	44,222
Restricted funds	47,520	42,750
	<u>82,967</u>	<u>86,972</u>

11 Grants payable

	Support
	2023
	£
Grants to institutions:	
Other	250
	<u>250</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

12 Support costs allocated to activities

	2023 £	2022 £
Insurance	786	749
IT, website & communications	2,383	2,123
Governance costs	4,023	4,380
	<u>7,192</u>	<u>7,252</u>
<u>Analysed between:</u>		
Support	<u>7,192</u>	<u>7,252</u>

	2023 £	2022 £
Governance costs comprise:		
Accountancy	2,520	2,760
Legal and professional	170	-
Bookkeeping and payroll	1,333	1,620
	<u>4,023</u>	<u>4,380</u>

13 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

14 Employees

The average monthly number of employees (including part-time employees) during the year was:

	2023 Number	2022 Number
	<u>7</u>	<u>8</u>
Employment costs	2023 £	2022 £
Wages and salaries	88,581	84,193
Other pension costs	1,359	964
	<u>89,940</u>	<u>85,157</u>

There were no employees whose annual remuneration was more than £60,000.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

14 Employees (Continued)

Remuneration of key management personnel

The remuneration of key management personnel (which includes gross pay, employer national insurance and pension contributions) is as follows.

	2023 £	2022 £
Aggregate compensation	25,047	24,327

15 Trade and other receivables

	2023 £	2022 £
Amounts falling due within one year:		
Other receivables	2,400	-
Prepayments and accrued income	532	520
	2,932	520

16 Current liabilities

	2023 £	2022 £
Other taxation and social security	500	873
Accruals and deferred income	2,520	2,520
	3,020	3,393

17 Retirement benefit schemes

	2023 £	2022 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,359	964

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Salaries, training & IT	-	8,483	(11,885)	3,402	-
Listening Project	-	9,038	(7,776)	-	1,262
Staffing Fund	-	21,554	(21,554)	-	-
Education Fund	2,377	-	(771)	-	1,606
Hampton Fund	-	9,000	(7,063)	-	1,937
National Lottery Fund	9,547	-	(9,547)	-	-
Rebranding Fund	262	-	(262)	-	-
Refurbishment Fund	344	-	(344)	-	-
Schools Co-ordinator	-	9,011	-	-	9,011
	<u>12,530</u>	<u>57,086</u>	<u>(59,202)</u>	<u>3,402</u>	<u>13,816</u>

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Salaries and IT	912	-	(912)	-	-
Listening Project	3,503	9,303	(12,806)	-	-
Staffing Fund	-	16,788	(16,788)	-	-
Education Fund	-	2,862	(485)	-	2,377
IT and Digital Fund	-	250	(299)	49	-
Hampton Fund	-	9,000	(9,000)	-	-
I Am Project	-	2,000	(2,000)	-	-
National Lottery Fund	-	9,547	-	-	9,547
Rebranding Fund	-	6,330	(6,068)	-	262
Refurbishment Fund	-	700	(356)	-	344
	<u>4,415</u>	<u>56,780</u>	<u>(48,714)</u>	<u>49</u>	<u>12,530</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

19 Restricted funds (Continued)

Salaries and IT - This grant from Richmond Parish Lands is for salaries, training and IT costs. The transfer from General funds covers the deficit at 31 December 2023.

Listening Project - This fund supports the staffing costs of the lead counsellor for the Listening project. The Listening Project provides free and confidential support sessions for someone with a crisis pregnancy (unplanned / fetal anomaly) needs and courses for anyone struggling after pregnancy loss including abortion, miscarriage or still birth. Income in 2023 includes £4,578 from Richmond Parish Lands among other grants.

Staffing Fund - This fund represents monies received to cover staff costs. Among other grants, £18,375 was received from the Postcode Lottery in the year.

Education Fund - This fund represents grants to cover the costs of training and education staff salaries.

IT and Digital Fund - This fund is for the costs of IT equipment, software and other related costs. A transfer has been made from unrestricted funds to cover the fund deficit in the year.

Hampton Fund - This fund represents £9,000 received from the Hampton Fund to be used for core costs including the Directors Salary.

I Am Project - This fund represents monies received to support a 9 session course on relationships using the creative arts. This fund is now closed

National Lottery Fund - This Fund represents monies given for the expansion of the Green Wood Community Centre to be used from February 2023.

Rebranding Fund- This fund represents monies given to fund the rebranding of Crossway Pregnancy Centre to SEEN.

Refurbishment Fund - Represents monies given for the refurbishment of the counselling room.

Schools Co-ordinator - Money raised from the December 2023 BigGive campaign for the Schools Co-ordinator post.

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	15,879	62,899	(49,904)	(3,402)	25,472
	=====	=====	=====	=====	=====
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	25,479	54,159	(63,710)	(49)	15,879
	=====	=====	=====	=====	=====

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

21 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	25,472	13,816	39,288
	<u>25,472</u>	<u>13,816</u>	<u>39,288</u>
	<u>25,472</u>	<u>13,816</u>	<u>39,288</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Current assets/(liabilities)	15,879	12,530	28,409
	<u>15,879</u>	<u>12,530</u>	<u>28,409</u>
	<u>15,879</u>	<u>12,530</u>	<u>28,409</u>