

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

England & Wales · Charity number 1196341

Details

Other names	SIMON SAYS
Status	Registered
Legal form	CIO
Registered	2021-11-01
Register	View on the Charity Commission register

Contact

Address	1 The Old Carhouses Broadlands Park Romsey Hampshire SO51 9LQ
Phone	01794323934
Email	info@simonsays.org.uk
Website	https://www.simonsays.org.uk/

Activities

Objects: THE OBJECTS OF THE CIO ARE:(A) THE RELIEF OF SICKNESS AND DISTRESS, BY THE SUPPORT OF CHILDREN AND YOUNG PEOPLE WHO HAVE SUFFERED OR ARE ABOUT TO SUFFER A BEREAVEMENT; AND(B) THE ADVANCEMENT OF EDUCATION BY THE PROMOTION OF STUDY AND RESEARCH IN RELATION TO THE EFFECTS OF CHILDHOOD BEREAVEMENT 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 CIO SHALL BE NON-PARTY IN POLITICS AND NON-SECTARIAN IN RELIGION.

Activities: Simon Says supports children and young people in Hampshire when an important person in their life has died or is dying. This includes:- telephone support - monthly support groups across the county-written information and resources- support to schools and other professionalsSimon Says were first registered as an unincorporated charity (no 1088746) in 2001 and became a CIO on 1/11/21

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People

Geography

- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£162,890	£205,080	-	-
2024-12-31	£216,567	£234,143	-	-
2023-12-31	£214,776	£158,144	-	-
2022-12-31	£300,708	£112,120	-	-

Trustees

Name	Role	Appointed
Dr Dave Smith	Chair	2023-01-01
Harry Jennings		2024-05-28
Kerry Hearsey		2022-07-05
Martyn Berrett		2021-11-01
Michael Johnston		2026-03-02
Samantha Bateman		2024-05-28
Stephen Williams		2021-11-01
Tom Stanley		2022-07-05

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

England & Wales - Charity number 1196341

Accounts

Company registration number CE027047 (England and Wales)

Charity registration number 1196341 (England and Wales)

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Williams Ms K Hearsey Mr T Stanley Ms S Gadd Mr M Berrett Ms S Bateman Mr H Jennings Dr D W Smith
Charity number (England and Wales)	1196341
Company number	CE027047
Principal address	1 The Old Carhouses Broadlands Park Romsey Hampshire SO51 9LQ
Independent examiner	Oliver Read FCCA ACA James Todd & Co Limited Drayton House Drayton Lane Chichester West Sussex PO20 2EW
Bankers	HSBC Bank PLC Above Bar Street Southampton SO14 7DS

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

CONTENTS

	Page
Chairman's statement	1 - 5
Trustees' report	6 - 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 20

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2025

1. SUMMARY

This year Simon Says has created a new position in the staff team to address the needs of parents and carers who support bereaved children; further developed its innovative package for schools to enable bereavement support throughout a child's time in education; and commenced plans for our 25th anniversary celebrations in 2026. We have also been focused on replacing core funding as our National Lottery grant came to an end after 5yrs of wonderful support which has underpinned our development and improved our reach to children who have been bereaved in Hampshire.

2. SUPPORT FOR BEREAVED CHILDREN

Support Groups are at the heart of what we do to give grieving children a chance not to feel so alone. At the beginning of the year there were some very large numbers of newly registered children. As a result, the management of attendance in relation to the capacity of volunteers to provide effective support was discussed, and subsequently a booking system has gradually been rolled out across all our Groups. This means the scope of activity in groups this year has seen a levelling off of attendance, and this is reflected in the numbers below. It does however mean that the quality and safety of running in-person, child centric support is much improved. Along side this we commissioned a piece of work to gather the views of all 8 volunteers who Lead our Support Groups, to see where further improvements could be made. Recommended changes are being prioritised by the Board and will be implemented next year.

2.1 Scope of Work

In 2025 we have...

235 Registrations for Groups

769 calls to the Helpline

55 enquiries from schools to join the Champion Schools Programme.

Of which 12 have been supported to gain Champion status, 43 are in the process and all schools within the town of Andover are working across the education system to support all their pupils.

16 local grant applications made, of which 5 have been successful (income = £20,250)

17 Fundraising events have raised income in the region of £51,000 (with final totals from other events outstanding)

1 Trustee Away day was held with all the Board in attendance.

The topic of the impact of AI on the charity was discussed following a presentation from an "expert" working for a global consultancy, giving the Board a chance to explore how the future might look as AI develops. There appear to be opportunities and possible risks in relation to both the administrative functions and operational delivery. These will be considered further by the Board.

2 Activity Days, 1 Family Fun Day Picnic and Family Christmas Party.

These additional activities are often the time and place where there is more space to explore in depth with a young person just how they are coping following the death of a loved one. Whilst having fun and sharing experiences with a whole new set of young people just like themselves.

20 - Number of Volunteers Recruited and Trained

80 - Number of Group Sessions Held Across the County

1098 - Number of Attendances at Those Groups

235 - New Families Registered This Year

2.2 STAFFING

2.2.1 New Post – Family Lead

Following a review of needs we decided to implement a restructure to enable more focus and support for parents / carers to enable them to cope better at home, after attendance at a support group session. This review led to the creation of a new post and the subsequent appointment of a member of staff to lead this work.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2.2.2 Staff Costs

Changes to National Insurance contributions for staff have had some impact and increased the salary bill. Added to which we also made the decision to pay for a Group Lead (usually a volunteer role) for one of Groups where the leadership has been very problematic for the last 18 months. This has stabilised the local Volunteer Team, and is a small, but necessary addition to Staff costs.

On average each month, half of what we spend goes to pay the wages of our 6 Part Time staff. These salary costs are the most significant financial commitment for the charity, not only to ensure the stability of the work we do in communities across Hampshire, but to maintain the skills and dedication of key staff who are critical to our plans for future development.

3. RECENT ACHIEVEMENTS

3.1 Family Focus

Plans are underway for recruiting specific "family" volunteers to provide support at Groups and share experience with families who may be struggling. This is going to enable a more structured approach across all support groups for families and provide them with the tools they need to navigate grief at home after a session.

3.2 Helpline Development

As the first point of contact for anyone wanting information or direct support, this element of our service is vital in terms of making sure all Helpline Volunteers are well trained and supported themselves. This year we have instigated a more robust element of CPD for the helpline team to ensure confidence, and consistency of messaging to families and professionals. As part of this development, we are gathering feedback more regularly about the help we provide and collating from callers their experiences of our initial contact with them.

The Board are considering potential changes to our constitution to encompass more formally the significance (and potential increased impact for a child) by having an acknowledged focus on carer support.

4. GOVERNANCE ARRANGEMENTS

4.1 The Board

We end the year, having had one retirement from the Board and in the process of recruiting a new trustee with a background in Education. The chair has had 121 reviews with all existing trustees and redone the skills audit to ensure the charity has the right combination of experience to govern effectively.

4.2 Risks

The Risk Reregister has been reviewed, and the key risks remain

> **Money** – the final accounts show a big improvement in income in December, which has to some extent helped us meet our initial income predictions for the year. The ending of our National Lottery Grant was something we had planned for; however, unforeseen circumstances led to a decline in our capacity to fundraise for that difference as planned. One major grant however was obtained from the Garfield Weston Foundation. Our plans for the anniversary events in 2026 should produce further new income and will be monitored regularly throughout the year.

> **Volunteer turn-over** :-this year has seen the moving on of 2 experienced Group Leads, which is always sad for us and the families. We have been fortunate that 2 local volunteers already attending these groups have been happy to step into the lead roles and will carry on running the sessions. The commitment and support of loyal volunteers is something we try very hard to support, in order to preserve the continuity of relationships for all our attendees. We are continually exploring ways to ensure they have the support they need, and to refresh our training so that the high-quality group work is not affected. We have a special event planned for February in which will be seeking their views about how to make volunteering even more attractive.

4.3 Accounting

Our accounting processes have been developed into a more robust system during 2025, with the introduction of QuickBooks and more specific account codes . This makes monthly accounts more accurate and gives us a better understanding of where, and when , key amounts are being spent. It improves governance of the finances on a daily basis, enables better decision making across key lines of spending and increases accountability for staff.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

4.4 Archives

In anticipation for the 25 anniversary celebrations next year we are digitally archiving all the records we have, which will be a long term resource for telling the story of our development and illustrating the significant changes to governance that have been made over the years. This timeline of historic decisions related to the charity captures its growth and the changing environment over the last 25yrs. It is a rich resource for governance today and into the future.

5. PLANS FOR THE FUTURE

Our immediate plans for 2026 revolve around the 25 anniversary celebrations. There are some key events prepared for a range of people connected with the charity.

- Volunteers - Thank You and Well Being Day
- Long term supporters and donors – Thank you and celebration of impact
- Family Fun day (reaching out to all past and present users of Simon Says support) – a day of memories, reflection and fun !
- Conference for professionals – to expand our thinking about different ways to support bereaved children in the future.

Each planned event is focused on meeting a need, some are specifically an opportunity to fundraise , others to curate memories and observe our impact over the years.

6. FUTURE RISKS

6.1 The Right Staff

Fast-moving developments in technology, the small (multi-tasking) team and modest budget are significant factors when employing staff. Finding people with the right skill sets and flexibility, as well as the right values in a challenging wage environment can be problematic. One option under consideration is further investment in current staff to see the charity through the next phase of development, should funding allow.

6.2 The Right Volunteers

Our review of Support Groups, in particular their leadership by volunteers has provided some interesting findings for the Board to consider going forward.

Key findings:

More support for group leads is required – it is a pressured and stressful role at times for a volunteer. Dedicated training when taking up the role is required, and succession planning and on-going support are crucial. As such it has been queried whether the Group Lead should be a paid role, given the level of responsibility and the time commitment required. This would give clarity about where responsibility lies and provides some reassurance for Leads about the scope of their volunteering. However, it is a potentially significant move away from the original intent of this voluntary organisation, so needs careful consideration.

6.3 The Right Trustees

Currently our Treasurer functions and payroll are internal services and rely on the expert support of a Trustee. The longer-term oversight of budgets and paying staff, may be a service that we need to pay for, and will be deliberated during 2026. There is also a need to look at any emerging or potential gaps. This has been discussed by the Board recently, with a note to review skills again in 2026.

6.4 The Right Funding

This fundamental necessity is a high priority for action both now and during 2026. A level of core funding is required to ensure sufficient stability to maintain service delivery and to plan for the future. It is a top priority for Board attention and with the newly revised Fundraising strategy approved by the Board in the autumn, it provides guidance and action plans as to where our efforts are best placed for success.

6.5 The Right Reserves

To date we have set aside, as per our reserves policy, the equivalent of 6 months funding, and will not go below that threshold. As such, if our fundraising projects do not bring in the expected additional income, we will need to consider reduction in service delivery and potentially make staff redundancies.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

80% of our volunteers stay with us for 2 years or more.

100% of our trustees either have personal experience of bereavement or have the expertise to support.

7. KEY PROJECTS

7.1 Champion Schools Roll -Out

It is our aim to embed our Simon Says Champion Schools programme in schools across the whole of Hampshire, as it has the potential to change the life course of all bereaved children in the county. The inclusion of "bereavement" as a topic in the RSC element of national curriculum this year (a campaign that Simon Says supported on the All Party Parliamentary Group) is the vehicle for such significant change and Simon Says is pivotal change-maker.

7.2 Support for bereaved Parents / Carers

This programme of work is in the early stages of development, and we are conscious that this targeting of help to adults could be formally acknowledged through an amendment to our Constitution. This is under consideration so that we ensure that whatever support is put in place, it sits comfortably aligned within the original intention of the Founder.

- 30 families – have received direct support from the Family Lead
- 8 Group Leads have received Resource Boxes for their Family Room (with dedicated resources)
- 2 Parent Focus groups have been run.
- 170 parents gave us feedback about our impact, of which 98% said our Support Groups were either extremely beneficial, very beneficial to their child's wellbeing.

7.2.2 Feedback from parents & carers about the support we currently offer to families:

"My daughter and I love this group and it is a bit of respite for me."

"As child bereavement is a new journey we are on, I have loved having our experience normalised, which I have through speaking to a group volunteer and yourself via email and found it incredibly reassuring."

"We find the group incredibly beneficial"

"I wonder if the biggest impact on the children is not the bereavement, but it's the surviving parent and how we can parent them, and that's terrifying sometimes. I think all parenting is hard. You're just so much more acutely aware of it when you're grieving."

"I think you sort of need someone to unite you. Because maybe by ourselves we're all a bit vulnerable."

We are now collecting feedback after a family has registered via the Helpline and when they book to attend a Support Group. This will enable us over time to identify patterns and trends for continuous improvement.

7.2.3 Plan for future: Family Support Volunteers

With Feedback already gathered, we have highlighted a need for there to be a dedicated Family Support Volunteer in every Family Room. This additional support will be developed throughout 2026.

8. FUNDRAISING

8.1 Fundraising Activity This Year

8.1.1. Donations

Donation arrive from a diverse range of sources. In this regard personal connections remain as important as ever, e.g. Volunteer connection with Pennington Social Club; an ex-employee's husband (firm) and a long-standing private donor who has been involved with the Stanley family from the beginning.

8.1.2 Local Community Organisations

Connections with local fundraising groups such as The Roundtable, Masons and Sporting Bears remain critical to income. There are also ad hoc opportunities and this year specifically, the Andover Carnival proceeds were won after a successful

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

campaign starting with a face-to-face pitch in January from a local volunteer & Head of fundraising, in competition with 11 other local charities.

8.1.3 Corporate Sponsorship

We also bid for and won opportunities for becoming the Charity of the Year with two active Corporates in total raising £16,785 for the charity and helping us raise our profile with other local businesses.

8.1.4 Future Plans

The main outcome of the full year of Simon Says 25 anniversary events in 2026 is to provide a platform from which to obtain further funding opportunities, from individual regular donors, and larger local companies. We are also exploring how best to run a legacy campaign and how to engage a patron who can help us with this. This whole of 2026 is about raising our profile and therefore our ability to engage with new supporters. As such, we expect there to be a considerable investment in our fundraising activities in 2026, from which we hope to see significant returns over the next couple of years.

9. IMPACT OF OUR WORK AND HOW WE TRACK THAT

This year we have made some small , but helpful steps toward gathering more regular feedback on impact.

Examples -

- New booking system for groups – the adoption of this new technology allows us to ask for feedback from the session last attended . It is quick and easy for any parent / carer to use and gives us almost immediate notice if anything is going awry from a parental perspective, or indeed if something is going well.
- Welcome email for new families – this has been adapted and now includes two questions regarding the advice and help given to them on their initial call to the Simon Says Helpline for whatever support is needed (by a family member , professional, school) This is enabling a better training package to be developed for new Helpline/ Volunteers and giving us a better understanding of the needs of callers.
- Add short quotes / one child / one parent / one teacher (add in)

CONCLUSION

This year has seen a significant change to our small staff team, a refining of systems to enable better management of Support Groups, and further development of our unique support for schools.

It has been challenging in terms of maintaining previous levels of income, though our planning throughout this year for the 2026 celebrations will, we hope, offer a unique springboard from which to gain funding into the future.

As ever, the charity relies on the goodwill and support of many volunteers, donors, and professionals to assist with our mission and we look forward to continuing these collaborative relationships into the future.

David Smith

.....

Dr D Smith

Chairman

09 / 03 / 2026

Date:

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Vision and Mission

When children lose someone close to them, they may feel angry, guilty, frightened, and alone. It can be difficult for a parent, carer, close relative, or friend to help a bereaved child when they are grieving too. Our mission is to provide support for children and young people up to the age of 18, living in the county of Hampshire, who have a significant person in their life who has died or is dying.

'Simon Says' aims to:

- Support Hampshire children and young people up to the age of 18 years who have a significant person in their life who has died or is dying.
- Offer information and advice to help children and young people move forward in their lives, but never to forget their significant person.
- Provide a telephone support line for families and professionals.
- Host monthly age-appropriate support groups.
- Offer the opportunity to meet other families who have also been bereaved.
- Support and give advice and training to teachers and other professionals working with bereaved children and young people.

Support groups are held across Hampshire, in Andover, Basingstoke, Chandler's Ford, Eastleigh, New Milton, Gosport and Portsmouth.

Public benefit

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

The Chairman's statement aims to demonstrate the link between our charitable activity and how this benefits our service users.

Achievements and performance

Financial review

Income

Income for the twelve months to 31 December 2025, amounted to £162,890 (2024 - £176,552) and included restricted funding from the National Lottery of £Nil (2024 - £40,015).

Expenditure

For the period total expenditure amounted to £205,080 (2024 - £234,142). The main item of expenditure for the year was staff costs that amounted to 64% (2024 - 54%) of total costs.

The balance sheet as of 31 December 2025 shows reserve balances totaling £185,454 (2024 - £227,644).

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Reserves policy

The Trustees continue to place foremost importance on the long-term sustainability of the CIO. Costs continued to be controlled, primarily through the application of budgets and monthly review of management accounts to ensure that the short-term funding needs can be met from within existing reserves and there is reasonable security of new funding to follow. Use of reserves can include, but is not limited to the following:

- The risk of unforeseen emergency or other unexpected need for funds, e.g. an unexpected large repair bill or finding 'seed-funding' for an urgent project
- Covering for unforeseen day-to-day operational costs, e.g., employing temporary staff to cover a long-term sick absence.
- A source of income, e.g., a grant, not being renewed. Funds might be needed to give the Board of Trustees time to act if income falls below expectations.
- Planned commitments or designations, which cannot be met by future income alone, e.g., plans for a major asset purchase or to a significant project that requires the CIO to provide matched funding.
- The need to fund short-term deficits in a cash flow.

Target range of reserves for the financial year

The level of reserves target has been set to a limit of six month's core operational costs. (To include salary and running costs of the CIO).

The reserves as of 31 December 2025 amounted to £185,454 of which £18,003 relates to Restricted activities. The remaining unrestricted balance of £167,451 represents 11.1 months (2024 - 11.9 months) of the unrestricted budgeted expenditure for 2026.

This is to be reviewed on an annual basis as part of the budget setting plan, alongside cashflow requirements and is regarded as part of ongoing management of the CIO.

Where the reserves level is below target, consideration is given to whether this is due to short-term circumstance or longer-term reasons which might trigger a broader review of finances and reserves.

This will form part of a wider discussion by the Board of Trustees.

Major risks

A risk register is at the centre of the charity's risk management process. It is a standing item on Board agendas and is reviewed and scrutinised prior to approval by the Board. Risk management is inherent in all the CIO's activities and key risks broadly cover, safeguarding, financial sustainability, data protection, fundraising, governance, compliance, health, and safety.

The risk assessment process in this period identified the following major risks:

- Insufficient funding sources. This is mitigated by regular monthly production and scrutiny of management accounts.
- Sensitive child or family data being compromised because of a data breach. Mitigated by regular staff/volunteer training and audit of data storage. Log of incidents maintained and reported quarterly to trustees.
- Loss of staff at short notice. This is mitigated by annual review of staff satisfaction, roles, and performance.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management

The charity is set up as a Charitable Incorporated Organisation, registered with Charity Commission on 01 November 2021, replacing the previous unincorporated association with the name Simon Says (No.1088746), which was established in 2000. The charity is governed under its constitution and is managed by a Board of Trustees elected in accordance with the governing document.

Apart from the first charity trustees (who transferred from the unincorporated organisation), every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals of appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The Trustees hold legal responsibility for setting the strategy of the CIO and for ensuring compliance with the Charities Act and Statement of Recommended Practice. The Trustees delegate the day-to-day operational management of the CIO to the Chief Operating Officer to facilitate the effective delivery of the CIO's aims and objectives and to ensure compliance with all regulatory requirements.

The Trustees have many responsibilities that can be summarized as two overriding objectives:

- Ensuring the long-term sustainability of the CIO in an increasingly demanding environment of financial uncertainty, compliance and regulation compounded by the effects of the global pandemic.
- Ensuring good quality bereavement support and safety of children and young people who use our services.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Williams
Ms K Hearsey
Mr T Stanley
Ms S Gadd
Mr M Berrett
Ms S Bateman
Mr H Jennings
Dr D W Smith

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Acknowledgements

We would like to thank everyone who has contributed to the CIO during this period, whether be time or donations, it all makes a difference. Thank you.

The trustees' report was approved by the Board of Trustees.

David Smith

.....

Dr D W Smith

Trustee

09 / 03 / 2026
Date:

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

I report to the trustees on my examination of the financial statements of Simon Says Children and Young People's Bereavement Support (the charity) for the year ended 31 December 2025.

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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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.



Oliver Read FCCA ACA
James Todd & Co Limited
Drayton House
Drayton Lane
Chichester
West Sussex
PO20 2EW

Date: 09 / 03 / 2026

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:									
Donations and legacies	3	127,995	-	-	127,995	110,611	-	40,015	150,626
Other trading activities	4	31,526	-	-	31,526	61,588	-	-	61,588
Investments	5	2,157	-	-	2,157	3,023	-	-	3,023
Other income	6	1,212	-	-	1,212	1,330	-	-	1,330
Total income		<u>162,890</u>	<u>-</u>	<u>-</u>	<u>162,890</u>	<u>176,552</u>	<u>-</u>	<u>40,015</u>	<u>216,567</u>
Expenditure on:									
Raising funds	7	3,366	-	-	3,366	2,776	-	-	2,776
Charitable activities	8	176,146	-	24,451	200,597	172,458	34,887	22,101	229,446
Other expenditure	12	1,117	-	-	1,117	1,920	-	-	1,920
Total expenditure		<u>180,629</u>	<u>-</u>	<u>24,451</u>	<u>205,080</u>	<u>177,154</u>	<u>34,887</u>	<u>22,101</u>	<u>234,142</u>
Net expenditure		<u>(17,739)</u>	<u>-</u>	<u>(24,451)</u>	<u>(42,190)</u>	<u>(602)</u>	<u>(34,887)</u>	<u>17,914</u>	<u>(17,575)</u>
Transfers between funds		22,121	(22,121)	-	-	-	-	-	-
Net movement in funds		<u>4,382</u>	<u>(22,121)</u>	<u>(24,451)</u>	<u>(42,190)</u>	<u>(602)</u>	<u>(34,887)</u>	<u>17,914</u>	<u>(17,575)</u>
Reconciliation of funds:									
Fund balances at 1 January 2025		163,069	22,121	42,454	227,644	163,671	57,008	24,540	245,219
Fund balances at 31 December 2025		<u>167,451</u>	<u>-</u>	<u>18,003</u>	<u>185,454</u>	<u>163,069</u>	<u>22,121</u>	<u>42,454</u>	<u>227,644</u>

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

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	14	10,099		9,756	
Cash at bank and in hand		181,424		221,621	
		<u>191,523</u>		<u>231,377</u>	
Creditors: amounts falling due within one year	15	<u>(6,069)</u>		<u>(3,733)</u>	
Net current assets			<u>185,454</u>		<u>227,644</u>
The funds of the charity					
Restricted income funds	17		18,003		42,454
Unrestricted funds - general	19		167,451		163,069
Unrestricted funds - Designated funds	18		-		22,121
			<u>185,454</u>		<u>227,644</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 2025.

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 09 / 03 / 2026

David Smith

Dr D W Smith
Trustee

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Simon Says Children and Young People's Bereavement Support is a registered charitable incorporated organisation (CIO) registered under the charity number 1196341.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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 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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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 recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 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.

1.7 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 debtors 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 creditors 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 creditors 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 creditors 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.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies (Continued)

1.8 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.

1.9 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 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	77,024	-	77,024	100,344	-	100,344
Grants	43,076	-	43,076	5,750	40,015	45,765
Other	7,895	-	7,895	4,517	-	4,517
	127,995	-	127,995	110,611	40,015	150,626
	127,995	-	127,995	110,611	40,015	150,626

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	31,326	61,538
Shop income	200	50
	31,526	61,588
	31,526	61,588

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,157	3,023

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	1,212	1,330

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	3,366	2,776

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Expenditure on charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Direct costs		
Staff costs	131,001	126,038
Administration expenses	25,090	28,217
Premises expenses	26,040	30,415
Repairs and maintenance	-	8,456
Telephone and software	10,028	27,537
Printing, postage and stationery	3,576	3,543
Advertising and marketing	1,789	-
Sundry expenses	616	1,065
	<u>198,140</u>	<u>225,271</u>
Share of support and governance costs (see note 9)		
Governance	2,457	4,175
	<u>200,597</u>	<u>229,446</u>
Analysis by fund		
Unrestricted funds - general	176,146	172,458
Unrestricted funds - Designated funds	-	34,887
Restricted funds	24,451	22,101
	<u>200,597</u>	<u>229,446</u>

9 Support costs allocated to activities

	2025 £	2024 £
Governance costs	2,457	4,175
	<u>2,457</u>	<u>4,175</u>
Analysed between:		
Unrestricted funds	2,457	4,175
	<u>2,457</u>	<u>4,175</u>

10 Trustees

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

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	6	5
	<u>6</u>	<u>5</u>

Employment costs

	2025 £	2024 £
Wages and salaries	126,614	106,241
Social security costs	2,166	19,797
Other pension costs	2,221	-
	<u>131,001</u>	<u>126,038</u>

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

12 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Financing costs	1,117	1,920
	<u>1,117</u>	<u>1,920</u>

13 Taxation

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

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	10,099	9,756
	<u>10,099</u>	<u>9,756</u>

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	1,518	2,333
Trade creditors	2,061	-
Accruals and deferred income	2,490	1,400
	<u>6,069</u>	<u>3,733</u>

16 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,221	-
	<u>2,221</u>	<u>-</u>

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.

17 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 2025	Incoming resources	Resources At 31 December expended	2025
	£	£	£	£
Lottery fund	42,454	-	(24,451)	18,003
	<u>42,454</u>	<u>-</u>	<u>(24,451)</u>	<u>18,003</u>
Previous year:				
	At 1 January 2024	Incoming resources	Resources At 31 December expended	2024
	£	£	£	£
Lottery fund	24,540	40,015	(22,101)	42,454
	<u>24,540</u>	<u>40,015</u>	<u>(22,101)</u>	<u>42,454</u>

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

18 Unrestricted funds - Designated funds

These are unrestricted funds which are material to the charity's activities.

	At 1 January 2025 £	Resources expended £	Transfers At 31 December 2025 £	
Relocation and property provision	22,121	-	(22,121)	-
	<u>22,121</u>	<u>-</u>	<u>(22,121)</u>	<u>-</u>
Previous year:				
	At 1 January 2024 £	Resources expended £	Transfers At 31 December 2024 £	
IT development	15,000	(15,000)	-	-
Relocation and property provision	42,008	(19,887)	-	22,121
	<u>57,008</u>	<u>(34,887)</u>	<u>-</u>	<u>22,121</u>

19 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 2025 £	Incoming resources £	Resources expended £	Transfers At 31 December 2025 £	
General funds	163,069	162,890	(180,629)	22,121	167,451
	<u>163,069</u>	<u>162,890</u>	<u>(180,629)</u>	<u>22,121</u>	<u>167,451</u>
Previous year:					
	At 1 January 2024 £	Incoming resources £	Resources expended £	Transfers At 31 December 2024 £	
General funds	163,671	176,552	(177,154)	-	163,069
	<u>163,671</u>	<u>176,552</u>	<u>(177,154)</u>	<u>-</u>	<u>163,069</u>

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

20 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds Designated funds	Restricted funds	Total
	2025	2025	2025	2025
	£	£	£	£
At 31 December 2025:				
Current assets/(liabilities)	167,451	-	18,003	185,454
	<u>167,451</u>	<u>-</u>	<u>18,003</u>	<u>185,454</u>
	<u><u>167,451</u></u>	<u><u>-</u></u>	<u><u>18,003</u></u>	<u><u>185,454</u></u>
	Unrestricted funds general	Unrestricted funds Designated funds	Restricted funds	Total
	2024	2024	2024	2024
	£	£	£	£
At 31 December 2024:				
Current assets/(liabilities)	163,069	22,121	42,454	227,644
	<u>163,069</u>	<u>22,121</u>	<u>42,454</u>	<u>227,644</u>
	<u><u>163,069</u></u>	<u><u>22,121</u></u>	<u><u>42,454</u></u>	<u><u>227,644</u></u>

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

England & Wales - Charity number 1196341

Accounts

Charity registration number 1196341 (England and Wales)

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Williams Ms K Hearsey Mr T Stanley Ms S Gadd Mr M Berrett Ms S Bateman Mr H Jennings Dr D W Smith	(Appointed 28 May 2024) (Appointed 28 May 2024)
Charity number (England and Wales)	1196341	
Principal address	1 The Old Carhouses Broadlands Park Romsey Hampshire SO51 9LQ	
Independent examiner	Oliver Read FCCA ACA James Todd & Co Limited Drayton House Drayton Lane Chichester West Sussex PO20 2EW	
Bankers	HSBC Bank PLC Above Bar Street Southampton SO14 7DS	

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

CONTENTS

	Page
Chairman's statement	1 - 4
Trustees' report	5 - 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 19

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2024

This annual report covers the year of charitable activities from 1st January 2024 to 31st December 2024 for Simon Says.

1. SUMMARY :

This has been a year of significant strategic development for Simon Says, whilst retaining our immediate focus on delivering direct support to children who have been bereaved.

The key components of change to underpin our future work have been : the commencement of our 8th Support Group; the start of an internal staff restructure to enhance our educational focus around the child; a significant celebratory event to thank all our volunteers; the creation of a new website to enhance engagement with families, professionals and our supporters; and a relocation of our office base in order to provide welcoming and professional space for all visitors and staff.

I am particularly proud that this year we have also initiated the soft launch of our Champion Schools programme of work, culminating in an invitation to participate in the All-Party Parliamentary Group on curriculum reform in order to include education about bereavement.

We have also welcomed 2 new trustees to the Board, to complement existing skills and experience.

Below is the story of our 2024 year in facts, figures and individual testimonies.

Table :

Helpline Calls	789
Attendances at Support Groups	1179
New Registrations	274
Schools supported	150 contacts
Professionals Trained	800 +
Active Volunteers	100

2. CHILDREN AND FAMILIES

Attendance at groups as ever, has fluctuated during the year. Over the 10 months of regular groups and additional activity days we have supported 1179 attendances. Some of these are children who have been attending for a while, but specifically we have registered 274 new children during the course of the year. The Helpline have also taken 789 direct calls from families and professionals looking for support and advice.

As a result of gaps in coverage across the wide geography of Hampshire we had previously committed to opening another group in the densely populated area of Southampton. This commenced in June and now has 35 children registered for attendance. This uptake has made us more determined to explore the opening of another group next year in the northern end of the county.

2.1 Parent feedback

To Simon Says

I wish to write and express my sincere thanks for the help and compassion your team of volunteers showed my children Melanie and Sean when they attended sessions.

I am aware that they may never truly get over the loss of their father, but I do believe they have been given tools and coping mechanisms to help them in the future. They also feel that they do not need to attend anymore sessions.

Again thank you for all that you have done.

Nicola

"I would just like to say that the last few years that my son has been a part of Simon Says he has absolutely loved every single minute of time spent with the leaders and the other teenagers. I really can't thank you all enough for your incredible kindness and support."

Tracy A.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

I am unsure how Jack and I would have navigated the past five years without Simon Says and the amazing volunteers we see each month at the sessions and those at the end of the phone . I cannot stress enough how valuable the work they do is . It is not until you experience a major loss as we did that you understand the need for such organisations.

Many Thanks

Andrea

2.2 Child progress

We have initiated basic Smiley Face feedback for children who have started to attend our new Southampton Group. This allows a child to indicate with a tick by a face, how they are feeling when they arrive at Group and likewise at the end of the session. We will be monitoring this as the group develops to see if there are bereavement topics and activities which seem to be more useful than others. Although very subjective it gives us, and the child, an indication of what is working for them. It also helps volunteers immediately see the value in the support they have given at that session.

2.3 Fairthorne Residential

This year we re-instated a residential weekend, to assess (1) the demand (2) the support from volunteers (3) the cost/ benefit to the children attending a whole weekend, rather than a series of Activity Days. The weekend was successful and though difficult to assess scientifically, the feedback from all involved was that some extraordinary individual work with a number of children was hugely beneficial and could not have been undertaken a short day.

3. VOLUNTEERS

We started 2024 with 100 registered volunteers, and ended with 99. There have been some movements in terms of leavers and new recruits, but this level of support gives us confidence for the future in terms of ability to continue (and possibly expand) our work. We inducted 18 new volunteers during the course of the year, we also spoke to all leavers and collated their reasons for ending volunteering. We had 5 additional supplementary training sessions on a variety of topics and will build on that programme given the feedback we have had, in 2025.

The development of a strong sense of "team" with the education volunteers is proving highly successful due to having very skilled volunteers, often with a previous career in the sector.

Likewise, the Support Group Leads have a much clearer remit to build their local volunteer team. Our best news this year in relation to groups is that we have

- been able to appoint some experienced professionals to volunteer at Portsmouth
- inducted a new lead for Gosport
- made a successful transition to the new lead at Andover and a new location

These are key roles at a local level and part of the restructuring of the staff team (see below) is due to the need for enhanced support for these key volunteers in their local communities.

We have also expanded the bank of volunteers able to assist us on the Helpline. We have trained 2 new members for this team and plan to add further depth to this group to ensure safe practice and emotional support for them as volunteers is consistently available.

Our Volunteer celebration event was very well received and brought together people from across the county who had never met before. One of our young service users made a speech and thanked volunteers on behalf of all the children who they support, following which his mother said a few words about her gratitude for their dedication.

4. FUNDRAISING

Once again, we have had some amazing support from a hugely valued volunteer who runs all our social media channels for us. This is beginning to get traction and in particular has been instrumental in connecting with potential business supporters.

Key relationships have been initiated and consolidated, and this year we have received 109 donations ranging in terms of donors from private individuals, to schools, companies and charitable foundations.

The annual accounts reflect this growth and illustrate the impact of better coordinated communications, our focus on development of key relationships and the expansion of our range of supporters.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5. INFRASTRUCTURE

As per our budget plan for 2024 we successfully tendered for an IT professional to help us re-design our website for impact, ease of use, and connection with all the different audiences we communicate with. The work began at the start of the summer and was completed for a charity-wide event in October. It was a major piece of work for staff and ran alongside their own specific work commitments. The effort and end-result is something the team are all proud of, and will develop further in 2025. Not to be forgotten is the major change of office location at the start of the year, which was planned and executed faultlessly, but with huge additional effort from staff. The new base gives us a safe, workable and future -proof space of which we are all proud.

6. EDUCATION

This year has seen the initiation, development and expansion of our Champion Schools Programme through the skill and experience (professional and personal) of our Education Lead.

The concept was developed to help schools and colleges prepare for any bereavement affecting their pupil population. The work was supported by Child Bereavement Network, particularly in light of proposed changes to the national school curriculum. It was trailed at a primary school in Basingstoke and the lessons learnt from that have allowed us to refine and further develop this support package. Our ability to influence the infrastructure of support around a bereaved child by working through others (with whom they have daily contact) is a key principle of this approach. Upskilling and supporting a staff team, is critical to open conversations and takes away the fear of talking about death. It also indirectly supports the remaining family because school is better informed of what they can do to have a positive impact at a critical time for a family.

This year we have spoken to:

- 150 schools who have needed support
- Trained over 800 professionals
- Developed a primary and secondary pack of resources and ideas for each school to use
- Presented our concept to Hampshire County Councillors
- Spoken on university teacher training courses
- It is hard to estimate the impact that this education of professionals. However, by simply assuming that each "professional" is a class teacher, with 30 children in a class, we estimate we will have reached over 2,100 children who will have, or may in the future, benefit from our support of professionals they are in contact with.

Plans for 2025 include an increase in this number and appointment of an additional staff member within our Simon Says team.

7. TRENDS IN HAMPSHIRE

Our review of the year has already been illustrated in facts and figures above, but we also have examples of the enormous pressure that families are under in terms of accessing any support for a child who is grieving and needs professional support. The gap between what statutory services can deliver and the load shifting to the voluntary sector is noticeable in every referral we are now receiving. The ethos of the work of Simon Says, which is to normalise grief and provide charitable support is being tested by the complexity of need that we are seeing. For example, this week we have taken a message from the contact form on our website, which appeared to be from a young person so overwhelmed that they stated they were considering suicide. On follow up by a Helpline volunteer it was discovered that actually this was a message written by a desperate mother who, having failed to get any support for her child from any statutory service, felt her only recourse was to contact us with a message that would illicit a response.

8. THE BOARD

8.1 Away Day – This annual event was held in August at our new offices. Key topics for discussion were 1) what are the challenges we face 2) where do we want to be in 12 months' time 3) How will trustees support this? The actions were agreed, and trustees were identified to support each of these in 2025.

8.2 New trustees – Two new trustees were interviewed and appointed to enhance the skill set and functionality of the Board. One with legal expertise and another with social care experience and personal use of our bereavement support for her son.

8.3 Skills Audit – A new skills audit was taken at the end of 2024 to identify any remaining any key gaps that need fulling. As a result, at the first Board meeting of 2025 the chair will be discussing what additions will help us achieve our strategic objectives.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9. CONCLUSION

2024 has been a busy and productive year for the charity. With major infrastructure developments, new working practices, and innovation in our educational offering. We are looking forward to building on these achievements in 2025.

Dr D Smith
Chairman

Date: 4 April 2025

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Vision and Mission

When children lose someone close to them, they may feel angry, guilty, frightened, and alone. It can be difficult for a parent, carer, close relative, or friend to help a bereaved child when they are grieving too. Our mission is to provide support for children and young people up to the age of 18, living in the county of Hampshire, who have a significant person in their life who has died or is dying.

'Simon Says' aims to:

- Support Hampshire children and young people up to the age of 18 years who have a significant person in their life who has died or is dying.
- Offer information and advice to help children and young people move forward in their lives, but never to forget their significant person.
- Provide a telephone support line for families and professionals.
- Host monthly age-appropriate support groups.
- Offer the opportunity to meet other families who have also been bereaved.
- Support and give advice and training to teachers and other professionals working with bereaved children and young people.

Support groups are held across Hampshire, in Andover, Basingstoke, Chandler's Ford, Eastleigh, New Milton, Gosport and Portsmouth.

Public benefit

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

The Chairman's statement aims to demonstrate the link between our charitable activity and how this benefits our service users.

Achievements and performance

Financial review

Income

Income for the twelve months to 31 December 2024, amounted to £216,567 (2023 - £214,776) and included restricted funding from the National Lottery of £40,015 (2023- £38,765).

Expenditure

For the period total expenditure amounted to £234,143 (2023 - £158,144). The main item of expenditure for the year was staff costs that amounted to 54% (2023 - 58%) of total costs.

The balance sheet as of 31 December 2024 shows reserve balances totalling £227,644 (2023 - £245,220).

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Reserves policy

The Trustees continue to place foremost importance on the long-term sustainability of the CIO. Costs continued to be controlled, primarily through the application of budgets and monthly review of management accounts to ensure that the short-term funding needs can be met from within existing reserves and there is reasonable security of new funding to follow. Use of reserves can include, but is not limited to the following:

- The risk of unforeseen emergency or other unexpected need for funds, e.g. an unexpected large repair bill or finding 'seed-funding' for an urgent project
- Covering for unforeseen day-to-day operational costs, e.g., employing temporary staff to cover a long-term sick absence.
- A source of income, e.g., a grant, not being renewed. Funds might be needed to give the Board of Trustees time to act if income falls below expectations.
- Planned commitments or designations, which cannot be met by future income alone, e.g., plans for a major asset purchase or to a significant project that requires the CIO to provide matched funding.
- The need to fund short-term deficits in a cash flow.

Designated Reserves

The Trustees approved in November 2023, the creation of the following designated reserves for identified projects to be undertaken by the charity.

	£
IT Development	15,000
Relocation and property provision	45,000

Target range of reserves for the financial year

The level of reserves target has been set to a limit of six month's core operational costs. (To include salary and running costs of the CIO).

The reserves as of 31 December 2024 amounted to £227,644 of which £42,454 relates to Restricted activities and £22,121 to Designated reserves. The remaining unrestricted balance of £163,069 represents 11.9 months (2023 - 13.8 months) of the unrestricted budgeted expenditure for 2025.

This is to be reviewed on an annual basis as part of the budget setting plan, alongside cashflow requirements and is regarded as part of ongoing management of the CIO.

Where the reserves level is below target, consideration is given to whether this is due to short-term circumstance or longer-term reasons which might trigger a broader review of finances and reserves.

This will form part of a wider discussion by the Board of Trustees.

Major risks

A risk register is at the centre of the charity's risk management process. It is a standing item on Board agendas and is reviewed and scrutinised prior to approval by the Board. Risk management is inherent in all the CIO's activities and key risks broadly cover, safeguarding, financial sustainability, data protection, fundraising, governance, compliance, health, and safety.

The risk assessment process in this period identified the following major risks:

- Insufficient funding sources. This is mitigated by regular monthly production and scrutiny of management accounts.
- Sensitive child or family data being compromised because of a data breach. Mitigated by regular staff/volunteer training and audit of data storage. Log of incidents maintained and reported quarterly to trustees.
- Loss of staff at short notice. This is mitigated by annual review of staff satisfaction, roles, and performance.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

The charity is set up as a Charitable Incorporated Organisation, registered with Charity Commission on 01 November 2021, replacing the previous unincorporated association with the name Simon Says (No.1088746), which was established in 2000. The charity is governed under its constitution and is managed by a Board of Trustees elected in accordance with the governing document.

Apart from the first charity trustees (who transferred from the unincorporated organisation), every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals of appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The Trustees hold legal responsibility for setting the strategy of the CIO and for ensuring compliance with the Charities Act and Statement of Recommended Practice. The Trustees delegate the day-to-day operational management of the CIO to the Chief Operating Officer to facilitate the effective delivery of the CIO's aims and objectives and to ensure compliance with all regulatory requirements.

The Trustees have many responsibilities that can be summarized as two overriding objectives:

- Ensuring the long-term sustainability of the CIO in an increasingly demanding environment of financial uncertainty, compliance and regulation compounded by the effects of the global pandemic.
- Ensuring good quality bereavement support and safety of children and young people who use our services.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr S Williams

Ms K Hearsey

Mr T Stanley

Ms S Gadd

Mr M Berrett

Ms S Bateman

(Appointed 28 May 2024)

Mr H Jennings

(Appointed 28 May 2024)

Dr D W Smith

Mr David Farmer

(Resigned 27 February 2024)

Ms Lauren Long

(Resigned 5 March 2024)

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Acknowledgements

We would like to thank everyone who has contributed to the CIO during this period, whether be time or donations, it all makes a difference. Thank you.

The trustees' report was approved by the Board of Trustees.

Dr D W Smith

Trustee

4 April 2025

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

I report to the trustees on my examination of the financial statements of Simon Says Children and Young People's Bereavement Support (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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.

Oliver Read FCCA ACA

James Todd & Co Limited
Drayton House
Drayton Lane
Chichester
West Sussex
PO20 2EW

4 April 2025

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:									
Donations and legacies	3	110,611	-	40,015	150,626	145,864	-	38,765	184,629
Other trading activities	4	61,588	-	-	61,588	25,371	-	-	25,371
Investments	5	3,023	-	-	3,023	2,248	-	-	2,248
Other income	6	1,330	-	-	1,330	2,528	-	-	2,528
Total income		<u>176,552</u>	<u>-</u>	<u>40,015</u>	<u>216,567</u>	<u>176,011</u>	<u>-</u>	<u>38,765</u>	<u>214,776</u>
Expenditure on:									
Raising funds	7	2,776	-	-	2,776	4,054	-	-	4,054
Charitable activities	8	172,459	34,887	22,101	229,447	102,978	2,992	46,553	152,523
Other expenditure	12	1,920	-	-	1,920	1,566	-	-	1,566
Total expenditure		<u>177,155</u>	<u>34,887</u>	<u>22,101</u>	<u>234,143</u>	<u>108,598</u>	<u>2,992</u>	<u>46,553</u>	<u>158,143</u>
Net income/(expenditure)		<u>(603)</u>	<u>(34,887)</u>	<u>17,914</u>	<u>(17,576)</u>	<u>67,413</u>	<u>(2,992)</u>	<u>(7,788)</u>	<u>56,633</u>
Transfers between funds		-	-	-	-	(60,000)	60,000	-	-
Net movement in funds		<u>(603)</u>	<u>(34,887)</u>	<u>17,914</u>	<u>(17,576)</u>	<u>7,413</u>	<u>57,008</u>	<u>(7,788)</u>	<u>56,633</u>
Reconciliation of funds:									
Fund balances at 1 January 2024		<u>163,672</u>	<u>57,008</u>	<u>24,540</u>	<u>245,220</u>	<u>156,258</u>	<u>-</u>	<u>32,329</u>	<u>188,587</u>
Fund balances at 31 December 2024		<u>163,069</u>	<u>22,121</u>	<u>42,454</u>	<u>227,644</u>	<u>163,671</u>	<u>57,008</u>	<u>24,541</u>	<u>245,220</u>

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

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	14	9,756		4,891	
Cash at bank and in hand		221,621		246,406	
		<u>231,377</u>		<u>251,297</u>	
Creditors: amounts falling due within one year	15	<u>(3,733)</u>		<u>(6,077)</u>	
Net current assets			<u>227,644</u>		<u>245,220</u>
The funds of the charity					
Restricted income funds	16		42,454		24,541
Unrestricted funds - general	18		163,069		163,671
Unrestricted funds - Designated funds	17		<u>22,121</u>		<u>57,008</u>
			<u>227,644</u>		<u>245,220</u>

The financial statements were approved by the trustees on 4 April 2025

Dr D W Smith
Trustee

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Simon Says Children and Young People's Bereavement Support is a registered charitable incorporated organisation (CIO) registered under the charity number 1196341.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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 not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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 recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 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.

1.7 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 debtors 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 creditors 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 creditors 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 creditors 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.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.8 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.

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 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	100,344	-	100,344	135,539	-	135,539
Grants	5,750	40,015	45,765	4,500	38,765	43,265
Other	4,517	-	4,517	5,825	-	5,825
	<u>110,611</u>	<u>40,015</u>	<u>150,626</u>	<u>145,864</u>	<u>38,765</u>	<u>184,629</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	61,538	25,306
Shop income	50	65
Other trading activities	<u>61,588</u>	<u>25,371</u>

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	3,023	2,248

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	1,330	2,528

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	2,776	4,054

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Expenditure on charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Direct costs		
Staff costs	126,038	93,724
Administration expenses	28,218	20,890
Premises expenses	30,415	16,662
Repairs and maintenance	8,456	866
Telephone and software	27,537	15,399
Printing, postage and stationery	3,543	1,692
Sundry expenses	1,065	412
	<u>225,272</u>	<u>149,645</u>
Share of support and governance costs (see note 9)		
Support	-	600
Governance	4,175	2,278
	<u>229,447</u>	<u>152,523</u>
Analysis by fund		
Unrestricted funds - general	172,459	102,978
Unrestricted funds - Designated funds	34,887	2,992
Restricted funds	22,101	46,553
	<u>229,447</u>	<u>152,523</u>

9 Support costs allocated to activities

	2024 £	2023 £
Governance costs	4,175	2,878
	<u>4,175</u>	<u>2,878</u>
Analysed between:		
Unrestricted funds	4,175	2,878
	<u>4,175</u>	<u>2,878</u>

10 Trustees

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

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	5	5
	<u>5</u>	<u>5</u>
Employment costs	2024	2023
	£	£
Wages and salaries	106,241	81,845
Social security costs	19,797	11,879
	<u>126,038</u>	<u>93,724</u>

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

12 Other expenditure

	Unrestricted	Unrestricted
	funds	funds
	2024	2023
	£	£
Financing costs	1,920	1,566
	<u>1,920</u>	<u>1,566</u>

13 Taxation

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

14 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	9,756	4,891
	<u>9,756</u>	<u>4,891</u>

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	2,333	2,297
Accruals and deferred income	1,400	3,780
	<u>3,733</u>	<u>6,077</u>

16 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 2024	Incoming resources	Resources At 31 December expended	
	£	£	£	£
Lottery fund	24,540	40,015	(22,101)	42,454
	<u>24,540</u>	<u>40,015</u>	<u>(22,101)</u>	<u>42,454</u>
Previous year:	At 1 January 2023	Incoming resources	Resources At 31 December expended	
	£	£	£	£
Lottery fund	32,328	38,765	(46,553)	24,540
	<u>32,328</u>	<u>38,765</u>	<u>(46,553)</u>	<u>24,540</u>

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Unrestricted funds - Designated funds

These are unrestricted funds which are material to the charity's activities.

	At 1 January 2024	Resources expended	Transfers At 31 December 2024	
	£	£	£	£
IT development	15,000	(15,000)	-	-
Relocation and property provision	42,008	(19,887)	-	22,121
	<u>57,008</u>	<u>(34,887)</u>	<u>-</u>	<u>22,121</u>
	<u><u>57,008</u></u>	<u><u>(34,887)</u></u>	<u><u>-</u></u>	<u><u>22,121</u></u>
Previous year:	At 1 January 2023	Resources expended	Transfers At 31 December 2023	
	£	£	£	£
IT development	-	-	15,000	15,000
Relocation and property provision	-	(2,992)	45,000	42,008
	<u>-</u>	<u>(2,992)</u>	<u>60,000</u>	<u>57,008</u>
	<u><u>-</u></u>	<u><u>(2,992)</u></u>	<u><u>60,000</u></u>	<u><u>57,008</u></u>

18 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 2024	Incoming resources	Resources expended	Transfers At 31 December 2024	
	£	£	£	£	£
General funds	163,672	176,552	(177,155)	-	163,069
	<u>163,672</u>	<u>176,552</u>	<u>(177,155)</u>	<u>-</u>	<u>163,069</u>
	<u><u>163,672</u></u>	<u><u>176,552</u></u>	<u><u>(177,155)</u></u>	<u><u>-</u></u>	<u><u>163,069</u></u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers At 31 December 2023	
	£	£	£	£	£
General funds	156,259	176,011	(108,598)	(60,000)	163,672
	<u>156,259</u>	<u>176,011</u>	<u>(108,598)</u>	<u>(60,000)</u>	<u>163,672</u>
	<u><u>156,259</u></u>	<u><u>176,011</u></u>	<u><u>(108,598)</u></u>	<u><u>(60,000)</u></u>	<u><u>163,672</u></u>

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds Designated funds	Restricted funds	Total
	2024	2024	2024	2024
	£	£	£	£
At 31 December 2024:				
Current assets/(liabilities)	163,069	22,121	42,454	227,644
	<u>163,069</u>	<u>22,121</u>	<u>42,454</u>	<u>227,644</u>
	<u><u>163,069</u></u>	<u><u>22,121</u></u>	<u><u>42,454</u></u>	<u><u>227,644</u></u>
	Unrestricted funds general	Unrestricted funds Designated funds	Restricted funds	Total
	2023	2023	2023	2023
	£	£	£	£
At 31 December 2023:				
Current assets/(liabilities)	163,671	57,008	24,541	245,220
	<u>163,671</u>	<u>57,008</u>	<u>24,541</u>	<u>245,220</u>
	<u><u>163,671</u></u>	<u><u>57,008</u></u>	<u><u>24,541</u></u>	<u><u>245,220</u></u>

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

England & Wales - Charity number 1196341

Accounts

**SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT
SUPPORT CIO**

Trustees Annual Report And Statement of Accounts

December 2023

"Supporting the young through bereavement".

Charity registered number: 1196341

Contents

**SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT
SUPPORT CIO**

	Page
Charity administrative details	3 - 4
Chairman's Report	5 - 9
Trustees Annual Report	10 - 15
Independent Examiner's Report	16 - 17
Financial Statements	18 - 19
Notes to the Financial Statements	20 - 21

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

Reference & Administrative details of the charity, its trustees and advisors for the period ended 31 December 2023.

The Charity

Registered name: Simon Says Children and Young People's Bereavement Support CIO
Registered address: 1 The Old Carhouses, Broadlands Park,
Romsey
Hampshire SO51 9LQ
Registered charity number: 1196341
Website: www.simonsays.org.uk
Area of operation: Hampshire

Charity Trustees – 2023

Dave Smith Chair (appointed 1 January 2023)
David Farmer (resigned 27 February 2024)
Brian Adams (retired September 2023 and was appointed our First Ambassador)
Martyn Berrett
Stephen Williams
Sue Gadd
Kerry Hearsey
Lauren Long
Tom Stanley

Main contact: info@simonsays.org.uk

Staffing

The CIO employed six part time staff during 2023 in the following roles: "Chief Operations Officer," "Head of Fundraising" "Administrator" "Volunteer Coordinator", "Support Group Co-ordinator" and a new "Education Lead" joined us half -way through the year.

The CIO also had the support of between 100-120 volunteers during this period. All volunteers working with the children and young people and staff have enhanced DBS (Disclosure and Barring Service) checks and NSPCC Child Protection Training.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

**Reference & Administrative details of the charity, its trustees and advisors for
the period ended 31 December 2023(continued)**

Bank

HSBC Plc: 55 Above Bar Street, Southampton, SO14 7DS

Independent Examiner

Howard Smith &Co. Ltd, First Floor, Bellamy House, Winton Road, Petersfield, Hampshire GU32
3HA

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

CHAIRMAN'S STATEMENT FOR THE PERIOD ENDED 31 DECEMBER 2023

A Message from the Chair

This annual report covers the year of charitable activities from 1st January 2023 to 31st December 2023 for Simon Says.

As the newly appointed Chair of the Charity, I lead the first Board meeting of the year in February after a period of induction which included meeting our Founder, attending a group session with the children, meeting staff, and having 121 time with each of the existing trustees.

Our foundations are sound, and my assessment of the level of goodwill, financial support and general positivity towards the work of the organising was hugely encouraging. This enabled the Board to work with positivity during 2023 on a longer-term strategy and the underpinning drive to expand our support mechanisms so that even more children and young people can benefit from our support.

Thus, in July we held an Away Day for the Board to crystallise some ideas into a more concrete direction of travel for the next few years.

During 2023 we continued to support our children and young people who had been bereaved, in Support Groups around the county. We had over 1,074 attendances across the 7 groups, alongside family celebration events in the summer and at Christmas.

We also began to expand and redefine our offer to Schools and other partners, by employing a hugely experienced ex- teacher to lead this work.

Our strategic goal is to be working through others, who have been trained by us, which will enable the charity to spread its experience and reach more bereaved young people, more quickly.

In the first 6 months after her appointment (June to December) we have been contacted by 14 schools and organisations requesting training and support, and as a result have delivered training in Child Bereavement to 525 professionals already working with children.

To continue to build on this work we have been developing a dedicated Volunteer Team of

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

CHAIRMAN'S STATEMENT FOR THE PERIOD ENDED 31 DECEMBER 2023 (cont.)

Educators. We were also encouraged to see the launch of research by Southampton University about the impact of our work, and we eagerly await the findings in late 2024 / early 2025 which will inform further Board discussions about the development of the work of the charity.

At the end of the year, we said a fond farewell to Brian Adams in his role as a trustee. However, we have retained Brian's enthusiasm, passion and connections in a newly created role, as a Simon Says Ambassador.

Our Children and Young People: An Illustration of the work of one Support Group – Chandlers Ford

Below is an example of bereavement work at one of our Groups – with the theme being how to navigate the whirlpool of grief. As part of my first year as Chair I have also been learning how our focused support makes a difference. This was ably demonstrated by a child at the Chandlers Ford Group, who, with some support from a volunteer, was helped to express what it feels like to be thrown around in the choppy waters of grief, and to identify those who can support you in the lifeboat. A small, but



significant, example of how a structured activity can illicit useful conversations which help a child articulate what life is really like for them in that moment. The essence of what Simon Says does. Over the year this group had a max of 25 children attending a session, with an average attendance of 20 children per group throughout the year. They were supported by a dedicated cohort of at least 12 volunteers at each group. This is a very encouraging ratio and allows for some important 121 discussions about the death of a loved one. During 2023 we had a planned change of Group

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

CHAIRMAN'S STATEMENT FOR THE PERIOD ENDED 31 DECEMBER 2023 (cont.)

Lead, which was well managed, and has meant good continuity for the children and families who rely on support from Chandlers Ford. The way in which this was handled has provided us with a template for any future changes in group leadership. During this year all group leads were issued with Simon Says Laptops and training on our new database. The Lead at Chandlers Ford has been able to assist in supporting other Group Leads to familiarize themselves with this much more secure and immediate transfer of important individual data. Something which is hugely important for the good governance of the organization.

Overall, Simon Says supported 1074 attendances of children and young people across the county in Support Groups during 2023. Our social media has been upgraded and is coordinated with a small and dedicated team of volunteers under the guidance of our Fundraiser. It appears that it has been successful in spreading the word about what Simon Says can offer, which is reflected in the accounts. Our Helpline, which consists of 5 dedicated Volunteers, took 605 calls.

Staffing:

In the first quarter of 2023 the COO restructured roles with the existing staff team and appointed one of our admin volunteers to a paid staff role. We went out to external recruitment to find a new Education Lead who started in May, and she has started building a dedicated volunteer base to support work across all fields of education related to bereavement. It has been a stable and productive year, with good support across the Team for aspects of delivery. Notably 3 staff have also been regular "volunteers" at Groups, over and above their paid hours. New staff have undertaken some specific training related to their role and all staff have been involved in learning how to use the new database which is the foundation of all our work in future. Staff and Volunteers meet regularly to provide support to each other in key areas of delivery, especially the Helpline, Support Group and Education Leads.

Technology and infrastructure:

Planned changes to the organisations data capture, recording, storage, and use were agreed, with investment provided to create a new database system. This change was carefully planned with the key aim being to dispose of all paper records, and paper-based sharing of

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

CHAIRMAN'S STATEMENT FOR THE PERIOD ENDED 31 DECEMBER 2023(cont.)

information. We now have a system that is widely used throughout the charitable sector (Charity Log) which has given us a solid technology-based data storage facility and can be adapted to meet our specific needs. The risk previously associated with personal data being shared via a paper - based process has now been mitigated. Further improvements will be developed as the technology is embedded in all aspects of our work. For example, new hardware for Helpline volunteers has enabled us to test out a new approach to electronic referrals in 2023 and to make data management changes, in order to galvanise efficiency. Additional improvements to this, and bespoke training for volunteers are planned in 2024. The Simon Says website was reviewed and the Board approved a complete overhaul to commence in 2024.

Volunteers:

Simon Says continued to be supported by a wonderful group of volunteers. Our strategic approach to align volunteers with key pieces of work that use their skill sets is beginning to pay off and will be further developed next year. We trained another 27 people during the year to add to the current cohort. We undertook a survey for, and with, volunteers regarding how best to communicate regularly with them – noting their preference was a dedicated Newsletter. In the latter half of the year we provided some dedicated training, and from this have developed an even more robust timetable for 2024

Training Courses 2023	Number of volunteers registered	Number of volunteers who attended
Wellbeing	8	7
First Aid	12	10
Teenage Grief	9	7
Working with Under 10's	7	7
Train the Trainer	8	7

Other notable activities/achievements:

Discussions which took place with Southampton University came to fruition and their research into the impact of Simon Says got underway in September 2023. All current families are being give the opportunity to participate anonymously and we look forward to hearing the results at the end of 2024 / early 2025. This will help us shape future provision and enable us to respond

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

CHAIRMAN'S STATEMENT FOR THE PERIOD ENDED 31 DECEMBER 2023 (cont.)

to any change in provision if necessary.

We have continued to manage the financial stability of Simon Says throughout these uncertain and challenging economic conditions. As you will read within this report our reserve position remains strong despite considerable financial investment indicated above.

We are pleased to report that our service provision has been maintained and will continue to develop over the coming months with planned changes.

Our focus on reaching out to new fundraising opportunities, providing strong support to our external partners in Education and other professions whilst developing our expertise across our core service will ensure a positive future.

Dave Smith (Chair)

Date: 04 March 2024

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2023

The trustees are pleased to present their annual report and accounts of the Charitable Incorporated Organisation (CIO) for the period from 1 January 2022 to 31st December 2023.

The accounts have been prepared in accordance with:

- the Charities Act 2011
- the 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 (FRS 102)

Vision and Mission

When children lose someone close to them, they may feel angry, guilty, frightened, and alone. It can be difficult for a parent, carer, close relative, or friend to help a bereaved child when they are grieving too. Our mission is to provide support for children and young people up to the age of 18, living in the county of Hampshire, who have a significant person in their life who has died or is dying.

'Simon Says' aims to:

- Support Hampshire children and young people up to the age of 18 years who have a significant person in their life who has died or is dying.
- Offer information and advice to help children and young people move forward in their lives, but never to forget their significant person.
- Provide a telephone support line for families and professionals.
- Host monthly age-appropriate support groups.
- Offer the opportunity to meet other families who have also been bereaved.
- Support and give advice and training to teachers and other professionals working with bereaved children and young people.

Support groups are held across Hampshire, in Andover, Basingstoke, Chandler's Ford, Eastleigh, New Milton, Gosport and Portsmouth.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2023 (cont.)

Governance

The charity is set up as a Charitable Incorporated Organisation, registered with Charity Commission on 01 November 2021, replacing the previous unincorporated association with the name Simon Says(no.1088746) which was established in 2000. The charity is governed under its constitution and is managed by a Board of Trustees elected in accordance with the governing document.

Apart from the first charity trustees (who transferred from the unincorporated organization), every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals of appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The Trustees hold legal responsibility for setting the strategy of the CIO and for ensuring compliance with the Charities Act and Statement of Recommended Practice. The Trustees delegate the day-to-day operational management of the CIO to the Chief Operating Officer to facilitate the effective delivery of the CIO's aims and objectives and to ensure compliance with all regulatory requirements.

The Trustees have many responsibilities that can be summarized as two overriding objectives:

- Ensuring the long-term sustainability of the CIO in an increasingly demanding environment of financial uncertainty, compliance and regulation compounded by the effects of the global pandemic.
- Ensuring good quality bereavement support and safety of children and young people who use our services.

During 2023 the Board of Trustees continued to oversee the transition of Simon Says from unincorporated charity to CIO status.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2023

Public Benefit

The Trustees have had due regard to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and planning its future activities. This annual report and

The Chairman's statement aims to demonstrate the link between our charitable activity and how this benefits our service users.

Risk Management

A risk register is at the centre of the charity's risk management process. It is a standing item on Board agendas and is reviewed and scrutinised prior to approval by the Board. Risk management is inherent in all the CIO's activities and key risks broadly cover, safeguarding, financial sustainability, data protection, fundraising, governance, compliance, health, and safety.

The risk assessment process in this period identified the following major risks:

- Insufficient funding sources. This is mitigated by regular monthly production and scrutiny of management accounts.
- Sensitive child or family data being compromised because of a data breach. Mitigated by regular staff/volunteer training and audit of data storage. Log of incidents maintained and reported quarterly to trustees.
- Loss of staff at short notice. This is mitigated by annual review of staff satisfaction, roles, and performance.

Financial Review

Simon Says operates as a Charitable Incorporated Organisation (CIO).

Income

Income for the twelve months to 31 December 2023, amounted to £214,776 (2022 - £300,788, including a transfer of assets of £173,381 from the former charity) and included restricted funding from the National Lottery of £35,000 (2022- £37,560).

The main sources of income were from Just Giving (£42k), Charitable organisation donations (£43k) and individual donations (£32k)

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2023

Expenditure

For the period total expenditure amounted to £158,144 (2022-£112,120). The main item of expenditure for the year was staff costs that amounted to 58% (2022-52%) of total costs. Other costs included Support group costs of £14k and IT costs of £11k.

The balance sheet as of 31 December 2023 shows reserve balances totalling £245,219 (2022 - £187,798).

Reserves

The Trustees continue to place foremost importance on the long-term sustainability of the CIO. Costs continued to be controlled, primarily through the application of budgets and monthly review of management accounts to ensure that the short-term funding needs can be met from within existing reserves and there is reasonable security of new funding to follow.

Use of reserves can include, but is not limited to the following:

- The risk of unforeseen emergency or other unexpected need for funds, e.g. an unexpected large repair bill or finding 'seed-funding' for an urgent project
- Covering for unforeseen day-to-day operational costs, e.g., employing temporary staff to cover a long-term sick absence.
- A source of income, e.g., a grant, not being renewed. Funds might be needed to give the Board of Trustees time to act if income falls below expectations.
- Planned commitments or designations, which cannot be met by future income alone, e.g., plans for a major asset purchase or to a significant project that requires the CIO to provide matched funding.
- The need to fund short-term deficits in a cash flow.

Designated Reserves

The Trustees approved in November 2023, the creation of the following designated reserves for identified projects to be undertaken by the charity.

	£
IT Development	15,000
Relocation and property provision	45,000

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2023

Target range of reserves for the financial year

The level of reserves target has been set to a limit of six month's core operational costs. (To include salary and running costs of the CIO).

The reserves as of 31 December 2023 amounted to £245,219 of which £24,541 relates to Restricted activities and £59,286 to Designated reserves. The remaining unrestricted balance of £161,392 represents 11.9 months (2022-13.8 months) of the unrestricted budgeted expenditure for 2024.

This is to be reviewed on an annual basis as part of the budget setting plan, alongside cashflow requirements and is regarded as part of ongoing management of the CIO. Where the reserves level is below target, consideration is given to whether this is due to short-term circumstance or longer-term reasons which might trigger a broader review of finances and reserves.

This will form part of a wider discussion by the Board of Trustees.

Statement of Trustee Responsibilities

The trustees 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).

Charity SORP requires the trustees to prepare financial statements for each financial year which gives a view of the state of affairs of the charitable incorporated organisation and of incoming resources and application of resources, including the income and expenditure of the charitable incorporated organisation for that year. In preparing those financial statements, the trustees are required to:

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

The Trustees are responsible for keeping accounting records that disclose with reasonable

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2023

accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Acknowledgments

We would like to thank everyone who has contributed to the CIO during this period, whether be time or donations, it all makes a difference. Thank you.

Approved by the Trustees on 4th March 2024 and signed on their behalf.



Chairman

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

Independent examiner's report to the Trustees of Simon Says Children and Young People's Bereavement Support CIO

I report to the trustees on my examination of the accounts of Simon Says Children and Young People's Bereavement Support CIO (the CIO) for the period ended 31 December 2023, which comprise the statement of financial activities, balance sheet and notes to the accounts.

Responsibilities and basis of report

As the charity trustees of the CIO, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and 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 material 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 accordance with section 130 of the Act; or
- (2) the accounts did not accord with the accounting records; or
- (3) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

Signed:



John Stimpson FCA
Howard Smith & Co Limited
First Floor, Bellamy House
Winton Road
Petersfield
Hampshire
GU32 3HA

Date: 14 MARCH 2024

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

Statement of Financial Activities for the period ended 31 December 2023 (Including the income and expenditure account)

Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Income and Expenditure from: -			
Donations & Legacies	145,864	38,765	184,629
Charitable activities	2,528	-	2,528
Other trading activities	25,371	-	25,371
Investments	2,248	-	2,248
Separate material item of income	-	-	-
Total Income	176,011	38,765	214,776
Expenditure on:			
Raising funds	4,054	-	4,054
Charitable activities	107,537	46,553	154,090
Total Expenditure	111,591	46,553	158,144
Net income/(expenditure)	64,420	(7,788)	56,632
Net movement in Funds	64,420	(7,788)	56,632
Reconciliation of Funds			
Total funds brought forward	156,259	32,329	188,588
Total funds carried forward	220,679	24,541	245,220

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

Balance Sheet Report as at 31 December 2023

	£	£
Current Assets		
Prepayments	4,891	
Recoverable Gift Aid	-	
Bank current account	93,515	
Interest account	152,891	
		<hr/>
		251,297
Current Liabilities		
Creditors control a/c	-	
Payroll liabilities	2,297	
Accrued expenses	3,781	
		<hr/>
		(6,078)
		<hr/>
		245,219
Reserves		
General	220,679	
LOTTERY	24,540	
		<hr/>
		245,219

Signed on behalf of Simon Says Board:-

Chair:

Date: 04 March 2024

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2022

1. General Information

Simon Says is a registered charitable incorporated organisation (CIO) (charity number 1196341) . The registered office and principal place of business is 1 The Old Carthouses, Broadlands Park, Romsey SO51 9LQ (formerly Unit 3, Chatmohr Estate, West Wellow, Romsey SO51 6AP)

2. Incorporation

Following a review of the charity's governance procedures the Trustees decided to convert Simon Says to a Charitable Incorporated Organisation (CIO).

3. Accounting policies

3.1. Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – 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) and the Charities Act 2011.

Simon Says meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

3.2. Going Concern

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

Trustees have undertaken planning and forecasting and continue to closely monitor the external funding environment. Despite the cost-of-living pressures, and increased costs for running services as a result, the Trustees believe the charity's financial resources and contingency planning is sufficient to ensure the ability of the charity to continue as a going concern for the foreseeable future, being at least twelve months from the date of approval of these financial statements and therefore have prepared the financial statements on a going concern basis.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

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

3.3. Income

Income is recognised when cash is received and the charity has entitlement to the funds, and any performance conditions have been met.

Where entitlement occurs before income is received the income is accrued. Where income is received in advance of the charity having entitlement to the funds the income is deferred.

Donations and gifts represent amounts received during the year, together with any associated tax refund and do not include the value of any pledges secured for future donations. Income from gift aid tax reclaims is recognised for all donations made prior to the year end, where valid gift aid declarations are held.

3.4. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to costs incurred by the charity in inducing third parties to make voluntary contributions to it, and the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of supporting the charity's beneficiaries.

Irrecoverable VAT is charged as a cost to the Statement of Financial Activities when the expenditure is incurred.

3.5. Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

England & Wales - Charity number 1196341

Accounts

**SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT
SUPPORT CIO**

**Trustees Annual Report
And Statement of Accounts**

December 2022

"Supporting the young through bereavement"

Charity registered number: 1196341

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

Contents

	Page
Charity administrative details	3
Chairman's Report	5-6
Trustees Annual Report	7-10
Independent Examiner's Report	13
Financial Statements	11- 12
Notes to the Financial Statements	14 - 15

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

Reference & Administrative details of the charity, its trustees and advisors for the period ended 31 December 2022.

The Charity

Registered name: Simon Says Children and Young People's Bereavement Support CIO
Registered address: Suite 3, Chatmohr Estate, Crawley Hill, West Wellow, Hampshire SO51 6AP
Registered charity number: 1196341
Website: www.simonsays.org.uk
Area of operation: Hampshire

Charity Trustees – 2022

Paul Bright	Chair (appointed 1 November 2021, resigned 31 December 2022)
Dave Smith	Chair (appointed 1 January 2023)
David Farmer	(appointed 1 November 2021)
Brian Adams	(appointed 1 November 2021)
Martyn Berrett	(appointed 1 November 2021)
Stephen Williams	(appointed 1 November 2021)
Sue Gadd	(appointed 1 November 2021)
Kerry Hearsey	(appointed 5th July 2022)
Lauren Long	(appointed 5 th July 2022)
Tom Stanley	(appointed 5 th July 2022)

Main contact: info@simonsays.org.uk

Staffing

The CIO currently employs four part time staff in the following roles: "Chief Operations Officer," "Head of Fundraising" "Administrator" and "Support Group Co-ordinator." The "Education Lead" left during the period and recruitment is in process.

The CIO also had the services of between 100-120 volunteers during this period. All volunteers working with the children and young people and staff have enhanced DBS (Disclosure and Barring Service) checks.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

**Reference & Administrative details of the charity, its trustees and advisors for
the period ended 31 December 2022 (continued)**

Bank

HSBC Plc: 55 Above Bar Street, Southampton, SO14 7DS

Independent Examiner

Howard Smith & Co. Ltd, First Floor, Bellamy House, Winton Road, Petersfield, Hampshire GU32
3HA

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

CHAIRMAN'S STATEMENT FOR THE PERIOD ENDED 31 DECEMBER 2022

A Message from the Chair

This annual report covers the period from 1st November 2021 to 31st December 2022, being the period after the charitable activities were transferred from the unincorporated charity "Simon Says".

Our charity has been established for 21 years and we celebrated that achievement throughout 2022. The success of our support to grieving children has developed and grown through the experiences of sharing their journey of grief, and we now benefit from the personal commitment of many who were beneficiaries of our services as members of our volunteer team. It has been a busy, challenging and rewarding period for Simon Says as we adjusted to life as a CIO.

We continued to support our children and young people who had been bereaved, with a range of service provisions that made a real difference to their lives delivering the public benefits in accordance with the charity's objectives.

The Board of Trustees together with Senior Management embarked upon a number of initiatives, developments and change programmes that would place us in a stronger position to respond positively to the demands placed upon us in the future.

Staffing:

In the first quarter of 2022 we recruited and inducted 3 new staff members of staff. From May onwards they set about identifying key objectives across their areas of operational responsibility, primarily enhancing fundraising opportunities, providing additional Support Group coordination, and consolidating administrative support across the charity.

Technology and infrastructure:

Planned changes to the organisations data capture, recording, storage and use were agreed, with investment provided to create a new database system. New technology for Helpline volunteers assisted the move towards data management changes to galvanise efficiency. Simon Says website was redeveloped to provide enhanced clarity of the CIO's activities and support opportunities.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

CHAIRMAN'S STATEMENT FOR THE PERIOD ENDED 31 DECEMBER 2022 (continued)

Support activities:

During the period from May 2022 to December 2022 our Support Line received 546 calls, further demonstrating the increasing demand for our services and the value of this important aspect of our provision.

Our Support Groups continue to be well attended at seven key locations in Hampshire. In total there were 619 children and young people at the groups experiencing a wide range of group themed activities. Plus 49 children and their families at the Summer BBQ and 83 at the Christmas Party.

Annual summer and Christmas events continued to be popular and well attended by children and their families together with two very successful activity days at Fairthorne Manor providing an exciting and different opportunity for some of our children to work through their grief.

Volunteers:

Simon Says continued to be supported by a wonderful group of volunteers. A further 16 volunteers were recruited during the period and as at 31 December 2022 a total of 142 volunteers were registered with Simon Says. Training of volunteers (induction and ongoing) has been a priority throughout this period with particular emphasis on safeguarding, new technology and other organisational changes.

Other notable activities/achievements:

We successfully navigated an unexpected move to temporary offices (due to a flood) without disruption to services, whilst Head Office received major structural repairs.

Emphasis was placed on social media to further expand our reach and contact with the wider community including stories of our activities and achievements. This notable change has begun to pay dividends in terms of increased engagement.


Fundraising activities which focussed on grant applications achieved success in seven out of thirteen applications (three results outstanding)

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

CHAIRMAN'S STATEMENT FOR THE PERIOD ENDED 31 DECEMBER 2022 (continued)

Discussions took place with Southampton University to develop a quality research programme. This will be used to assess the effectiveness and impact of our service provision and is due to commence in early 2023.

We have continued to manage the financial stability of Simon Says throughout these uncertain and challenging economic conditions. As you will read within this report our reserve position remains strong despite considerable financial investment indicated above. We are pleased to report that our service provision has been maintained and will continue to develop over the coming months with planned changes. Our focus on reaching out to new fundraising opportunities, providing strong support to our external partners in Education and other professions whilst developing our expertise across our core service will ensure a positive future.



Dave Smith (Chair)

Date:

9/5/2023

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2022

The trustees are pleased to present their annual report and accounts of the Charitable Incorporated Organisation (CIO) for the period from 1 November 2021 to 31st December 2022.

The accounts have been prepared in accordance with:

- the Charities Act 2011
- the 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 (FRS 102)

Vision and Mission

When children lose someone close to them, they may feel angry, guilty, frightened, and alone. It can be difficult for a parent, carer, close relative, or friend to help a bereaved child when they are grieving too. Our mission is to provide support for children and young people up to the age of 18, living in the county of Hampshire, who have a significant person in their life who has died or is dying.

'Simon Says' aims to:

- Support Hampshire children and young people up to the age of 18 years who have a significant person in their life who has died or is dying.
- Offer information and advice to help children and young people move forward in their lives, but never to forget their significant person
- Provide a telephone support line for families and professionals.
- Host monthly age-appropriate support groups.
- Offer the opportunity to meet other families who have also been bereaved
- Support and give advice and training to teachers and other professionals working with bereaved children and young people

Support groups are held across Hampshire, in Andover, Basingstoke, Chandler's Ford, Eastleigh, New Milton, Gosport and Portsmouth.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2022

Governance

The charity is set up as a Charitable Incorporated Organisation, registered with Charity Commission on 01 November 2021, replacing the previous unincorporated association with the name Simon Says(no.1088746) which was established in 2000. The charity is governed under its constitution and is managed by a Board of Trustees elected in accordance with the governing document.

Apart from the first charity trustees (who transferred from the unincorporated organization), every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals of appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The Trustees hold legal responsibility for setting the strategy of the CIO and for ensuring compliance with the Charities Act and Statement of Recommended Practice. The Trustees delegate the day-to-day operational management of the CIO to the Chief Operating Officer to facilitate the effective delivery of the CIO's aims and objectives and to ensure compliance with all regulatory requirements.

The Trustees have many responsibilities that can be summarized as two overriding objectives:

- Ensuring the long-term sustainability of the CIO in an increasingly demanding environment of financial uncertainty, compliance and regulation compounded by the effects of the global pandemic.
- Ensuring good quality bereavement support and safety of children and young people who use our services.

The Trustees are confident that, whilst uncertainty remains around income and the effects of Covid -19, the immediate and foreseeable future of the organisation is positive.

During 2022 the Board of Trustees continued to oversee the transition of Simon Says from unincorporated charity to CIO status.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2022

Public Benefit

The Trustees have had due regard to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and planning its future activities. This annual report and

The Chairman's statement aims to demonstrate the link between our charitable activity and how this benefits our service users.

Risk Management

A risk register is at the centre of the charity's risk management process. It is a standing item on Board agendas and is reviewed and scrutinised prior to approval by the Board. Risk management is inherent in all the CIO's activities and key risks broadly cover, safeguarding, financial sustainability, data protection, fundraising, governance, compliance, health, and safety.

The risk assessment process in this period identified the following major risks:

- Insufficient funding sources. This is mitigated by regular monthly production and scrutiny of management accounts.
- Sensitive child or family data being compromised because of a data breach. Mitigated by regular staff/volunteer training and audit of data storage. Log of incidents maintained and reported quarterly to trustees.
- Loss of staff at short notice. This is mitigated by annual review of staff satisfaction, roles, and performance.

Financial Review

Simon Says commenced trading as a Charitable Incorporated Organisation (CIO) as of 1 May 2022 when its bank account became effective. A transfer of income from the predecessor charity is reflected in the Statement of Financial Activity for the period to 31 December 2022.

Income

Income for the eight months to 31 December 2022, amounted to £300,708 and included restricted funding from the National Lottery of £37,560. A transfer of income (reserves) from the predecessor charity of £173,380 unrestricted income and £17,086 restricted income are also included in the total.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

The main sources of income were from Just Giving (£13k), Charitable organisation donations

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2022

(£19k) and individual donations (£15k).

Expenditure

For the period total expenditure amounted to £112,120. The main item of expenditure for the eight-month period was staff costs that amounted to 52% of total costs. Other costs included a one-off expenditure of £4.8k – implementation of new database; £2.5k introduction of Microsoft 365 platform; and £6.8k share of repairs to offices after water damage.

The balance sheet as at 31 December 2022 shows reserve balances totalling £187,798.

Reserves

The reserves of the former unincorporated charity were transferred to the CIO as at 1 May 2022 and are shown as a "Material item of income".

The Trustees continue to place foremost importance on the long-term sustainability of the CIO. Costs continued to be controlled, primarily through the application of budgets and monthly review of management accounts to ensure that the short-term funding needs can be met from within existing reserves and there is reasonable security of new funding to follow.

Use of reserves can include, but is not limited to the following:

- The risk of unforeseen emergency or other unexpected need for funds, e.g. an unexpected large repair bill or finding 'seed-funding' for an urgent project
- Covering for unforeseen day-to-day operational costs, e.g., employing temporary staff to cover a long-term sick absence.
- A source of income, e.g., a grant, not being renewed. Funds might be needed to give the Board of Trustees time to act if income falls below expectations.
- Planned commitments or designations, which cannot be met by future income alone, e.g., plans for a major asset purchase or to a significant project that requires the CIO to provide matched funding.
- The need to fund short-term deficits in a cash flow.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2022

Target range of reserves for the financial year

The level of reserves target has been set to a limit of six month's core operational costs. (To include salary and running costs of the CIO).

The reserves as at 31 December 2022 amounted to £188,587 of which £32,329 relates to Restricted activities. The unrestricted balance of £156,258 represents 13.8 months of the unrestricted budgeted expenditure for 2023.

This is to be reviewed on an annual basis as part of the budget setting plan, alongside cashflow requirements and is regarded as part of ongoing management of the CIO. Where the reserves level is below target, consideration is given to whether this is due to short-term circumstance or longer-term reasons which might trigger a broader review of finances and reserves.

This will form part of a wider discussion by the Board of Trustees.

Statement of Trustee Responsibilities

The trustees 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).

Charity SORP requires the trustees to prepare financial statements for each financial year which gives a view of the state of affairs of the charitable incorporated organisation and of incoming resources and application of resources, including the income and expenditure of the charitable incorporated organisation for that year. In preparing those financial statements, the trustees are required to:

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

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

safeguarding the assets of the charity and hence for taking reasonable steps for the prevention
TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2022

and detection of fraud and other irregularities.

Acknowledgments

We would like to thank everyone who has contributed to the CIO during this period, whether t
be time or donations, it all makes a difference. Thank you.

Approved by the Trustees on ^{9/5/2023}..... and signed on their behalf.


.....
Chairman

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

Independent examiner's report to the Trustees of Simon Says Children and Young People's Bereavement Support CIO

I report to the trustees on my examination of the accounts of Simon Says Children and Young People's Bereavement Support CIO (the CIO) for the period ended 31 December 2022, which comprise the statement of financial activities, balance sheet and notes to the accounts.

Responsibilities and basis of report

As the charity trustees of the CIO, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and 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

The CIO's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material 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 accordance with section 130 of the Act; or
- (2) the accounts did not accord with the accounting records; or
- (3) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

Signed:



John Stimpson FCA
Howard Smith & Co Limited
First Floor, Bellamy House
Winton Road
Petersfield
Hampshire
GU32 3HA

Date: 10 MAY 2023

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

Statement of Financial Activities for the period ended 31 December 2022 (Including the income and expenditure account)

Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Income and Expenditure from: -			
Donations & Legacies	57,878	37,560	95,438
Charitable activities	453	-	453
Other trading activities	14,133	-	14,133
Investments	219	-	219
Separate material item of income	173,380	17,086	190,466
Total Income	246,062	54,646	300,708
Expenditure on:			
Raising funds	672	-	672
Charitable activities	89,132	22,317	111,449
Total Expenditure	89,804	22,317	112,120
Net income/(expenditure)	156,258	32,329	188,587
Net movement in Funds	156,258	32,329	188,587
Reconciliation of Funds			
Total funds brought forward	-	-	-
Total funds carried forward	156,258	32,329	188,587

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

Balance Sheet Report as at 31 December 2022

	£	£
Current Assets		
Prepayments	4,674	
Recoverable Gift Aid	-	
Bank current account	67,145	
Interest account	120,643	
	<hr/>	192,462
Current Liabilities		
Creditors control a/c	-	
Payroll liabilities	-	
Accrued expenses	3,875	
	<hr/>	3,875
		<hr/>
		188,587
		<hr/>
Reserves		
General	156,258	
LOTTERY	32,329	
	<hr/>	
		<hr/>
		188,587
		<hr/>

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2022

1. General Information

Simon Says is a registered charitable incorporated organisation (CIO) (charity number 1196341) . The registered office and principal place of business is Unit 3, Chatmohr Estate, West Wellow, Romsey SO51 6AP.

2. Incorporation

Following a review of the charity's governance procedures the Trustees decided to convert Simon Says to a Charitable Incorporated Organisation (CIO).

3. Accounting policies

3.1. Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – 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) and the Charities Act 2011.

Simon Says meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

3.2. Going Concern

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

Trustees have undertaken planning and forecasting and continue to closely monitor the external funding environment. Despite the cost-of-living pressures, and increased costs for running services as a result, the Trustees believe the charity's financial resources and contingency planning is sufficient to ensure the ability of the charity to continue as a going concern for the foreseeable future, being at least twelve months from the date of approval of these financial statements and therefore have prepared the financial statements on a going concern basis.

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2022

3.3. Income

Income is recognised when cash is received and the charity has entitlement to the funds, and any performance conditions have been met.

Where entitlement occurs before income is received the income is accrued. Where income is received in advance of the charity having entitlement to the funds the income is deferred.

Donations and gifts represent amounts received during the year, together with any associated tax refund and do not include the value of any pledges secured for future donations. Income from gift aid tax reclaims is recognised for all donations made prior to the year end, where valid gift aid declarations are held.

3.4. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to costs incurred by the charity in inducing third parties to make voluntary contributions to it, and the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of supporting the charity's beneficiaries.

Irrecoverable VAT is charged as a cost to the Statement of Financial Activities when the expenditure is incurred.

3.5. Cash at bank and in hand

Cash at bank and in hand includes cash and short -term highly liquid investments with a short maturity of three months or less from the date of acquisition.