

**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

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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

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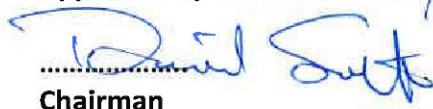
safeguarding the assets of the charity and hence for taking reasonable steps for the prevention
TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2022

and detection of fraud and other irregularities.

Acknowledgments

We would like to thank everyone who has contributed to the CIO during this period, whether it 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	
		192,462
Current Liabilities		
Creditors control a/c	-	
Payroll liabilities	-	
Accrued expenses	3,875	
		3,875
		188,587
Reserves		
General	156,258	
LOTTERY	32,329	
		188,587

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.