
**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

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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 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

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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

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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

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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)

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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

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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

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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	
		251,297
Current Liabilities		
Creditors control a/c	-	
Payroll liabilities	2,297	
Accrued expenses	3,781	
		(6,078)
		245,219
Reserves		
General	220,679	
LOTTERY	24,540	
		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.

