

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	(Appointed 28 May 2024)
	Mr H Jennings	(Appointed 28 May 2024)
	Dr D W Smith	
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

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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

		Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes								
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		176,552	-	40,015	216,567	176,011	-	38,765	214,776
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		177,155	34,887	22,101	234,143	108,598	2,992	46,553	158,143
Net income/(expenditure)		(603)	(34,887)	17,914	(17,576)	67,413	(2,992)	(7,788)	56,633
Transfers between funds		-	-	-	-	(60,000)	60,000	-	-
Net movement in funds		(603)	(34,887)	17,914	(17,576)	7,413	57,008	(7,788)	56,633
Reconciliation of funds:									
Fund balances at 1 January 2024		163,672	57,008	24,540	245,220	156,258	-	32,329	188,587
Fund balances at 31 December 2024		163,069	22,121	42,454	227,644	163,671	57,008	24,541	245,220

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			227,644		245,220
			<u><u>227,644</u></u>		<u><u>245,220</u></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		22,121		57,008
			<u>227,644</u>		<u>245,220</u>
			<u><u>227,644</u></u>		<u><u>245,220</u></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	<u>4,175</u>	<u>2,878</u>
Analysed between:		
Unrestricted funds	<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 Number	2023 Number
	5	5

Employment costs

	2024 £	2023 £
Wages and salaries	106,241	81,845
Social security costs	19,797	11,879
	126,038	93,724

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

12 Other expenditure

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Financing costs	1,920	1,566

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

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 £	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>
Previous year:	At 1 January 2023 £	Incoming resources £	Resources At 31 December expended £	2023 £
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>
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>

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>
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>

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>163,069</u>	<u>22,121</u>	<u>42,454</u>	<u>227,644</u>
	<u>163,069</u>	<u>22,121</u>	<u>42,454</u>	<u>227,644</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>163,671</u>	<u>57,008</u>	<u>24,541</u>	<u>245,220</u>
	<u>163,671</u>	<u>57,008</u>	<u>24,541</u>	<u>245,220</u>

20 Related party transactions

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