

Company registration number CE027047 (England and Wales)

Charity registration number 1196341 (England and Wales)

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

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

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

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

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SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2025

1. SUMMARY

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

2. SUPPORT FOR BEREAVED CHILDREN

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

2.1 Scope of Work

In 2025 we have...

235 Registrations for Groups

769 calls to the Helpline

55 enquiries from schools to join the Champion Schools Programme.

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

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

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

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

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

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

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

20 - Number of Volunteers Recruited and Trained

80 - Number of Group Sessions Held Across the County

1098 - Number of Attendances at Those Groups

235 - New Families Registered This Year

2.2 STAFFING

2.2.1 New Post – Family Lead

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

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2.2.2 Staff Costs

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

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

3. RECENT ACHIEVEMENTS

3.1 Family Focus

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

3.2 Helpline Development

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

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

4. GOVERNANCE ARRANGEMENTS

4.1 The Board

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

4.2 Risks

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

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

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

4.3 Accounting

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

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

4.4 Archives

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

5. PLANS FOR THE FUTURE

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

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

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

6. FUTURE RISKS

6.1 The Right Staff

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

6.2 The Right Volunteers

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

Key findings:

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

6.3 The Right Trustees

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

6.4 The Right Funding

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

6.5 The Right Reserves

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

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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

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

7. KEY PROJECTS

7.1 Champion Schools Roll -Out

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

7.2 Support for bereaved Parents / Carers

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

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

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

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

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

"We find the group incredibly beneficial"

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

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

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

7.2.3 Plan for future: Family Support Volunteers

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

8. FUNDRAISING

8.1 Fundraising Activity This Year

8.1.1. Donations

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

8.1.2 Local Community Organisations

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

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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

8.1.3 Corporate Sponsorship

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

8.1.4 Future Plans

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

9. IMPACT OF OUR WORK AND HOW WE TRACK THAT

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

Examples -

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

CONCLUSION

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

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

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

David Smith

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Dr D Smith

Chairman

09 / 03 / 2026

Date:

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

Vision and Mission

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

'Simon Says' aims to:

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

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

Public benefit

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

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

Achievements and performance

Financial review

Income

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

Expenditure

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

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

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

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

FOR THE YEAR ENDED 31 DECEMBER 2025

Reserves policy

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

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

Target range of reserves for the financial year

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

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

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

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

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

Major risks

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

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

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

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

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

FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management

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

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

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

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

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

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

Mr S Williams

Ms K Hearsey

Mr T Stanley

Ms S Gadd

Mr M Berrett

Ms S Bateman

Mr H Jennings

Dr D W Smith

Recruitment and appointment of trustees

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

Acknowledgements

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

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

David Smith

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Dr D W Smith

Trustee

Date: 09 / 03 / 2026
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SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

INDEPENDENT EXAMINER'S REPORT

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

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

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Oliver Read FCCA ACA

James Todd & Co Limited

Drayton House

Drayton Lane

Chichester

West Sussex

PO20 2EW

Date: 09 / 03 / 2026

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

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

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

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

BALANCE SHEET

AS AT 31 DECEMBER 2025

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

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

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

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

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

The financial statements were approved by the trustees on 09 / 03 / 2026

David Smith
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Dr D W Smith
Trustee

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

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

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies (Continued)

1.8 Employee benefits

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

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

1.9 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

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

4 Income from other trading activities

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

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

5 Income from investments

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

6 Other income

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

7 Expenditure on raising funds

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

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Expenditure on charitable activities

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

9 Support costs allocated to activities

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

10 Trustees

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

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	6	5
Employment costs	2025 £	2024 £
Wages and salaries	126,614	106,241
Social security costs	2,166	19,797
Other pension costs	2,221	-
	131,001	126,038

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

12 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Financing costs	1,117	1,920

13 Taxation

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

14 Debtors

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

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

15 Creditors: amounts falling due within one year

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

16 Retirement benefit schemes

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

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

17 Restricted funds

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

	At 1 January 2025 £	Incoming resources £	Resources At 31 December expended £	2025 £
Lottery fund	42,454	-	(24,451)	18,003
	<u>42,454</u>	<u>-</u>	<u>(24,451)</u>	<u>18,003</u>

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

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

18 Unrestricted funds - Designated funds

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

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

19 Unrestricted funds

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

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

SIMON SAYS CHILDREN AND YOUNG PEOPLE'S BEREAVEMENT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

20 Analysis of net assets between funds

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

21 Related party transactions

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