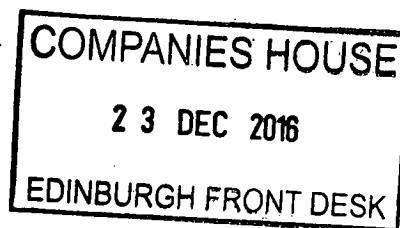


Company No: SC323301

**Simpson's Memory Box Appeal
(Limited by Guarantee)**

**UNAUDITED DIRECTORS' REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2016**

Charity No: SC038243



**Johnston Smillie Ltd.
Chartered Accountants & Registered Auditors
6 Redheughs Rigg
Edinburgh
EH12 9DQ**

FRIDAY



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**Simpson's Memory Box Appeal
(Limited by Guarantee)**

CONTENTS

Page

REPORT OF THE DIRECTORS	1-8
INDEPENDENT EXAMINER'S REPORT	9
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME & EXPENDITURE ACCOUNT)	10
BALANCE SHEET	11
NOTES TO THE FINANCIAL STATEMENTS	12-18

**Simpson's Memory Box Appeal
(Limited by Guarantee)**

**REPORT OF THE DIRECTORS
For the Year Ended 31 March 2016**

REFERENCE AND ADMINISTRATIVE DETAILS

Company registration number: SC323301

Charity registration number: SC038243

Principal Office & Registered Office:

Dalmatian House
Spott Road
Dunbar
East Lothian
EH42 1LE

Directors:

The directors of the charitable company (the charity) are its trustees for the purposes of charity law. The directors and officers serving during the year and since the year end were as follows:

S Burns	(appointed 19/06/2015)
T Drever	
J Morris	
M O'Conner	
T O'Conner (Vice Chair)	
T Waterson (Chair)	
J Docherty	(resigned 21/09/2015)
C Wilson	(resigned 13/04/2016)
S Fitzsimmons	(resigned 02/06/2016)
A Nye	(appointed 06/09/2016)

Independent Examiners:

Charles Burrows & Co
Chartered Accountants & Registered Auditors
7 Palmerston Place
Edinburgh
EH12 5AH

Bankers:

Royal Bank of Scotland
6 High Street
Bonnyrigg
EH19 2AA

Bank of Scotland
PO Box 1000
BX2 1LB

Simpson's Memory Box Appeal (Limited by Guarantee)

REPORT OF THE DIRECTORS (Continued) For the Year Ended 31 March 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Simpson's Memory Box Appeal (known as SiMBA) or ("the charity") is a charitable company limited by guarantee incorporated on 9 May 2007. The charitable company's purpose and administration arrangements are set out in our Memorandum and Articles of Association (our "Constitution").

Recruitment and appointment of the Trustees

All of SiMBA's Trustees are appointed by a nomination and voting system. Once an application for membership has been received, a trustee is appointed if 75% of the current trustees agree.

Recruitment and appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Constitution are known as members of the Management Committee. Under the requirements of the Constitution, at each Annual General meeting any director who was admitted during the period since the preceding AGM and a third of the remaining directors shall retire from office. Any director may be re-appointed by a resolution passed by at least 75% of the total membership.

OBJECTIVES AND ACTIVITIES

Charitable objectives

The objects of the charity, as recorded in our Memorandum of Association, are:

- To relieve the needs of individuals affected by the loss of a baby
- To advance education and, in particular, to raise awareness among the general public of issues relating to the loss of a baby and the needs of parents in such circumstances.

In pursuance of these objectives, our aim is to make the Memory Box available to everyone who has suffered the loss of a baby during pregnancy or close to the time of birth. The Memory Box is a treasure chest of mementos such as certificates for hand and footprints, a box for a lock of hair, a birth acknowledgement certificate and teddies. In addition, we aim to provide a Family Room in every hospital that wants one and a Tree of Tranquillity in every maternity district, where possible, to provide a symbol of remembrance for babies. SiMBA also provides support groups for parents and their families so that they have a safe, comfortable place to talk to others who understand, including a social media closed group which is closely monitored. We also assist in the education and study days for midwifery staff and students with a view to improving bereavement care for parents and their families.

ACHIEVEMENTS AND PERFORMANCE

Memory Box Expansion

Our Memory Box distribution continued to expand and grow and we have continued to add new hospital units to our supply list. From 1 April 2015 to 31 March 2016 we distributed:

1,730 Small Memory Boxes
1,033 Large Memory Boxes
933 Clay Kits

At the end of this financial year we supplied 159 hospital units in 90 hospitals, and began supplying the following new hospital units:

Simpson's Memory Box Appeal (Limited by Guarantee)

REPORT OF THE DIRECTORS (Continued) For the Year Ended 31 March 2016

ACHIEVEMENTS AND PERFORMANCE (Continued)

Scotland:

- Robin House, Greater Glasgow

England:

- Birmingham Womens Hospital
- Bradford Royal Infirmary – Ward M1
- Chesterfield Royal Hospital – Neonatal Unit
- Lincoln County Hospital
- Sai Medical Centre
- Sandwell District General Hospital, Paediatric Community Nursing Team
- Queens Medical Centre, Ward A23, Gynaecology
- Hinchingsbrooke Hospital- Special Care Baby Unit
- Rennie Grove Hospice
- Kings College Hospital, Golden Jubilee Wing
- Newham University Hospital, Paediatric Emergency Department
- North Middlesex Hospital, Rainbow Ward
- North Middlesex Hospital, Paediatric A&E Department
- Royal Free Hospital, 6 West B Neonatal Unit
- St Mary's Hospital, Imperial College Healthcare
- St Mary's Hospital, Gynaecology Ward
- St Thomas Hospital, Bereavement Specialist Midwife

Wales:

- Nevill Hall Hospital, Labour Ward

We also enhanced our Memory Box offering adding seeded butterflies which can be planted and will grow into Forget-me-nots. We also developed the presentation photo folder for parents to add to their Memory Box to store their pictures and memory card.

The Mortonhall Investigation

Sara Fitzsimmons, Executive Director, represented SiMBA on the (Edinburgh City Council) Mortonhall Working Group and the Memorialisation Sub Group. SiMBA were involved in the planning stages of the Memorial Garden and Sara attended the official Garden opening in December 2015.

Committees

Sara Fitzsimmons, Executive Director, continued to represent SiMBA on the National Committee for Infant Crematorium as well as the following Sub Groups: Forms and Record Keeping, Infant Cremation, Training Communication and Policy and Code of Practice. The last sub group is expected to run until 2017.

In addition Sara also continues to represent SiMBA on the Scottish Governments Bereavement Sub Group and the Edinburgh Royal Infirmary Women and Children Bereavement Group.

Fundraising

SiMBA's fundraising continues to grow year on year. Throughout the year there have been many fundraising events organized by individuals, as well as events organized by SiMBA. Here are a few highlights:

- SiMBA 10 year charity ball
- Great Scottish Events

Simpson's Memory Box Appeal (Limited by Guarantee)

REPORT OF THE DIRECTORS (Continued) For the Year Ended 31 March 2016

ACHIEVEMENTS AND PERFORMANCE (Continued)

- The Glasgow Kilt Walk Junior Partner
- 100 mile walk and Ben Nevis Climb for SiMBA to celebrate 10 years of the charity

Awareness Events:

- Wave of light service to mark baby loss awareness day in the Royal Infirmary Edinburgh (RIE)
- Pop up shop to increase awareness in our local community
- Sing your heart out for SiMBA

Tony Curran organised a Charity Football Match / Family Fun Day / Kids Tournament in memory of Kieran and Kyle in conjunction with Drumchapel United FC. This event was attended by Lisa Hague and generated a huge amount of awareness for SiMBA.

Robert and Kellylouise Chapman organised a charity football match in memory of their daughter Sofia which also received coverage on Sky and in local press when the SFA moved them unexpectedly from their ground.

Key Events

On 16 June 2015 we organised a fashion show for over 128 guests to officially launch our SiMBA Tartan, in the Members Room of the Scottish Parliament in Edinburgh. The evening was hosted by our Patron Nicola Wood and our fashion show as part of the evening showcased designs from Concrete Wardrobe, Totty Rocks and Nicolson Kiltmaker. Every model on the catwalk was or had been involved with SiMBA. The Return to Work Programme was presented after the fashion show and was very well received by all guests. The Return to Work Programme was designed in conjunction with Child Bereavement UK and exists to support employers to re-integrate colleagues who have suffered bereavement back into the workplace.

Dr Gillian Smith, MBE DUniv, Director, Royal College of Midwives, Scotland was unveiled as our new patron at an Afternoon Tea at Le Monde, George Street on 28 January 2016. We invited 40 guests and members of the press along. This event received a huge amount of press coverage in local and National press.

To celebrate our ten year anniversary we asked our supporters to knit a small square (colour/design of their choice) and send it to us along with a message. We plan to create a book with a photo of each square along with their corresponding message, and sew all the squares together to create 'SiMBA's Ten Year Anniversary Blanket'.

At the trustee and staff team building day on 31 January 2016 each trustee was asked to create a mind map as to where they see SiMBA now and where they see the charity in 3 and 5 years time. The main focus of the day was to:

- Discuss how to train hospital staff more effectively about memory making
- Look at the new fundraising guide that was created and any feedback given
- Looking at new events for the charity – ways to create more awareness for the charity
- Look at how SiMBA can help to fund research
- Looking into sibling support

Simpson's Memory Box Appeal (Limited by Guarantee)

REPORT OF THE DIRECTORS (Continued) For the Year Ended 31 March 2016

ACHIEVEMENTS AND PERFORMANCE (Continued)

Corporate partnerships

In addition to the fundraising efforts of individuals we were chosen as charity of the year for 2016 by:

- Gambados
- Ion Concepts
- M&S Morningside
- Pear Tree Nursery, Haddington
- Johnston Smillie Ltd
- The Aloysian Association chose us to be the beneficiary of their Summer Ball
- ACAS chose us for their Christmas Card Appeal 2015
- Mhairi Bell donated a website to us on behalf of Gecko media.

We had a race day sponsorship at Musselburgh Racecourse (SiMBA Charity Fillies' & Mares' Maiden Hurdle) on 6 November 2015 donated to us by a group of local businesses including Cornerstone Mortgages, Simpson & Marwick, Balfour & Manson, Paribas Solicitors, Purdies Solicitors, Mamma's Pizza, Sutherland Independent, Brown Shipley Private Bank, CBC House and Jeffery Associates Insurance Brokers.

Unison also continued to support and sponsor us. The Unison outlet in St Johns Hospital was re-branded with the SiMBA logo. Sara Fitzsimons and Nicola Wood attended the launch on 17 September 2015.

Gareth and Nicola Wood donated £10,000 to SiMBA to help to cover the costs of a new member of staff coming on board.

Education, Learning and Conferences

On 13 to 15 April 2015 Jenni Morris and Joanne Docherty attended the Annual Unison Conference on behalf of SiMBA at the BT Convention Centre in Liverpool.

The Scottish Government Bereavement and Stillbirth Conference the National Museum in Chamber Street, Edinburgh was attended on 18 and 19 June 2015.

On 14 and 15 July 2015 we held Bereavement photography courses for NHS Lothian and Borders staff, training 18 delegates.

We coordinated Multi Agency Study days again working in conjunction with CHAS, Edinburgh Sick Kids, Barnados and Child Bereavement UK.

14 September 2015 – 19 delegates – Central Edinburgh

10 December 2015 – 15 delegates – Edinburgh Royal Infirmary

Jenni Morris, Tracey O'Connor and Sara Fitzsimmons attended an advanced presentation on 5 November 2015 to show how best to deliver the Return to Work Programme. Jenni and Sara then went on to meet with the staff at St Thomas's Hospital.

We exhibited at the RCM conference in November 2015, the Maternity, Midwifery and Baby Forum 2016, and had an exhibition stand at the Danone Neonatal Study Day.

We also had a stand at the Learning Information Fair in partnership with Westside Plaza Shopping Centre, the South West Edinburgh Community Learning Partnership and the STRIVE volunteer recruitment day.

Simpson's Memory Box Appeal (Limited by Guarantee)

REPORT OF THE DIRECTORS (Continued) For the Year Ended 31 March 2016

ACHIEVEMENTS AND PERFORMANCE (Continued)

Volunteering

Our volunteers continue to grow year on year and throughout this year our 218 individual volunteers donated their time to us. Their tasks varied from supporting events, filling our Memory Boxes, administrative tasks and knitting items for our Memory Boxes.

We had our first Student Midwife placement (Cheryl McCandish) on 15 February 2016 for 4 weeks.

Family Room equipment / refurbishment programme

The Lola Commons fund has gifted essential Family Room equipment to many hospitals throughout Scotland such as cameras, printers, radios, and fold down beds.

The family room project at Simpson's in Edinburgh is now underway, this is the most in-depth refurbishment that SiMBA has ever tackled, it will include hidden equipment (i.e gas and air etc) in the room and even sound proofing to make parents stay as comfortable as we can. In addition, we are working on family room upgrades in the Queen Elizabeth Hospital Neonatal Unit and the Royal Alexandra Hospital, Glasgow.

The Lola Commons fund for SiMBA has now also presented cuddle cots to Dr Grays Hospital in Elgin, St Thomas Labour Ward, London, Simpson's at the Royal Infirmary in Edinburgh.

Tree of Tranquillity expansion

The Glasgow Tree of Tranquillity and Memorial Bench were installed in July 2015. The tree was formally opened at our Butterfly release on 20 August 2016.

Butterfly releases

We held organised butterfly releases in Oban, Glen Nevis, Galashiels, Edinburgh, and Inverness.

Awards

SiMBA was nominated for 2 awards in the Charity Champion Awards, held in October 2015. Sara Fitzsimmons won the inspiration awards and SiMBA was runner up for the small charity of the year. We were also finalists in the charity champions fundraising team of the year and volunteer of the year.

Jenni Morris and Andrea Nye both had their volunteer contributions recognised by the Lord Provost Donald Wilson at a special awards ceremony which took place on 16 June 2015 at The City Chambers, Edinburgh.

Staff training

SiMBA staff and volunteers attended a number of training days. The following courses were arranged by STRIVE:

- Volunteering and law
- Effective fundraising
- Meet the funders
- STRIVE funders fair

They also attended Sudden Death & Breaking Bad News Meeting the Challenges of Supporting Traumatically Bereaved Children & Families training.

Danielle was trained as a group facilitator and now helps to support our Edinburgh Drop in Support Group.

**Simpson's Memory Box Appeal
(Limited by Guarantee)**

**REPORT OF THE DIRECTORS (Continued)
For the Year Ended 31 March 2016**

ACHIEVEMENTS AND PERFORMANCE (Continued)

Support group expansion

In the last year the Lochgilphead and Glasgow support groups were added. Tracey France and Susan Simpson are the facilitators for Lochgilphead and Vallerie Callan and Julie Campbell facilitate the Glasgow group.

FINANCIAL PERFORMANCE

Risk Management

The trustees have assessed the risks to which the charity is exposed and are satisfied that systems are in place to mitigate those risks. The trustees regularly discuss financial and non-financial risks and take appropriate action to manage and mitigate these risks. Financial risks include the reduction of income from donations and charitable events. Non-financial risks include those associated with undertaking renovation work in hospitals and employing staff.

Policy on Reserves

As a result of the surplus of £55,212 (2015:£37,280) for the period, we held unrestricted funds of £186,801 (2015: £148,798) and restricted funds of £79,487 (2015 £62,278) at the period end.

This year for the first time we have restricted funds towards the Family Room Projects supported by the Lola Commons fund.

It is the trustees' policy to hold reserves of between three and six months expenditure and we consider the general fund will enable us to continue with the Memory Boxes, the Family Rooms, Bereavement Support, Education and the possibility of more Trees of Tranquillity and the day to day running of the charity.

**Simpson's Memory Box Appeal
(Limited by Guarantee)**

**REPORT OF THE DIRECTORS (Continued)
For the Year Ended 31 March 2016**

DIRECTORS' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable laws and regulations.

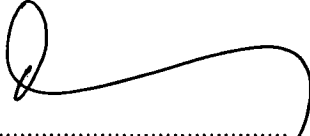
Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements the directors are required to;

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Memorandum and Articles of Association 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.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (FRSSE 2015) and with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Members on 9th Nov 2016 and signed on their behalf by:


.....
Chairperson - T Waterson


.....
Vice Chairperson - T O'Connor

**Simpson's Memory Box Appeal
(Limited by Guarantee)**

**INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF SIMPSON'S MEMORY
BOX APPEAL**

I report on the accounts of the company for the year ended 31 March 2016 which are set out on pages 10 to 18.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of Simpson's Memory Box Appeal for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Accounts Regulations). The company's trustees consider that the audit requirements of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination is carried out in accordance with the Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



William A S Gunn CA
Relevant Professional Body: The Institute of Chartered Accountants of Scotland
Charles Burrows & Co
Chartered Accountants
Independent examiner
7 Palmerston Place
Edinburgh
EH12 5AH

.....19 December 2016

**Simpson's Memory Box Appeal
(Limited by Guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the Income and Expenditure Account)**

For the Year Ended 31 March 2016

	Notes	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Total Funds 2015 £ (Restated)
Income and endowments from:					
Donations and legacies	2	153,706	29,062	182,768	142,811
Charitable activities	3	15,402	-	15,402	7,040
Other trading activities	4	81,243	-	81,243	121,495
Investments	5	807	-	807	1,696
Total		<u>251,158</u>	<u>29,062</u>	<u>280,220</u>	<u>273,042</u>
Expenditure on:					
Raising funds	6	76,317	-	76,317	83,640
Charitable activities	7	136,838	11,853	148,691	152,122
Total		<u>213,155</u>	<u>11,853</u>	<u>225,008</u>	<u>235,762</u>
Net income/(expenditure)		38,003	17,209	55,212	37,280
Transfer between funds		-	-	-	-
Net movement in funds		38,003	17,209	55,212	37,280
Reconciliation of funds:					
Total funds brought forward		<u>148,798</u>	<u>62,278</u>	<u>211,076</u>	<u>173,796</u>
Total funds carried forward		<u>186,801</u>	<u>79,487</u>	<u>266,288</u>	<u>211,076</u>

All activities are classed as continuing.

The Statement of Activities includes all gains and losses in the year.

The notes on pages 12 to 18 form part of these financial statements

**Simpson's Memory Box Appeal
(Limited by Guarantee)**

**BALANCE SHEET
AS AT 31 MARCH 2016**

	Notes	2016 £	2015 £ (Restated)
Current assets:			
Debtors	11	2,304	-
Cash at bank and in hand	12	267,260	211,699
Total current assets		<u>269,564</u>	<u>211,699</u>
Liabilities:			
Creditors: amounts falling due within one year	13	3,276	623
Net current assets		<u>266,288</u>	<u>211,076</u>
Total net assets		<u>266,288</u>	<u>211,076</u>
The Funds of the charity:			
Restricted funds		79,487	62,278
Unrestricted funds		<u>186,801</u>	<u>148,798</u>
Total charity funds	14	<u>266,288</u>	<u>211,076</u>

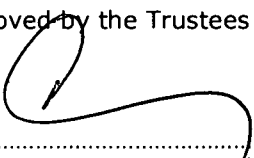
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

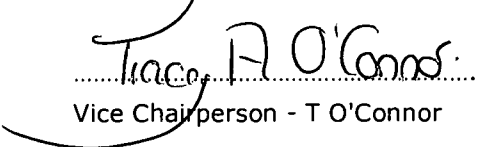
These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Trustees responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the Trustees on 9th Nov 2016 and signed on their behalf by


Chairperson - T Waterson


Vice Chairperson - T O'Connor

Company Number: SC323301

The notes on pages 12 to 18 form part of these financial statements

Simpson's Memory Box Appeal (Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended 31 March 2016

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historic cost convention and in accordance with applicable accounting standards in the United Kingdom, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Statement of Recommended Practice – Accounting and Reporting by Charities 2015 (FRSSE).

The company has taken advantage of the exemption provided by Financial Reporting Standard 1 and has not prepared a cash flow statement for the year.

Going concern

The financial statements have been prepared on a going concern basis as due to the balances held in the charity bank accounts and the surplus achieved in the year, there are no concerns about the charity's ability to continue.

Tangible fixed assets

The company's policy is to capitalise all fixed assets of a value greater than £1,000.

Share capital

The company is limited by guarantee, not having a share capital. Every member of the company undertakes to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up while they are a member or within one year of being a member.

Funds structure

Unrestricted funds are donations and other incoming resources receivable for the objects of the charity without specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. There are two restricted funds, Lola Commons and the Wood Foundation. Further details of each fund are disclosed in note 14. In the previous financial year income received into the Lola Commons bank account was not accounted for as restricted income. The decision has been made that these funds should be shown as restricted in the current year as they are donated with the intention of being used for the specific activities promoted by the Lola Commons Fund and not for the general costs of running the charity. As a result, the 2015 figures have been restated to show restricted Lola Commons funds held.

Income

Income is recognised when the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and goods are included at the value to the charity where this can be quantified. The value of services of services provided by volunteers has not been included as this cannot be quantified.

Investment income is included when receivable.

Simpson's Memory Box Appeal (Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued) For the Year Ended 31 March 2016

1. ACCOUNTING POLICIES (Continued)

Income (Continued)

Incoming resources from charitable trading activities are accounted for when earned.

Debtors

Trade and other debtors are recognised at the settlement amount due.

Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Costs are allocated depending on the activity categories of the resources expended. No costs are apportioned.

- **Costs of raising funds**
These are costs associated with generating incoming resources from all sources other than undertaking charitable activities, including wages of appropriate individuals.
- **Charitable activities**
Costs of charitable activities include all expenditure incurred relating to projects, including wages of appropriate individuals and provisions of equipment and consumables.
- **Governance costs**
Governance costs comprise all costs associated with the governance arrangements of the charity. Included within this category are any costs associated with the strategic as opposed to day to day management of the charity's activities.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the liability can be measured reliably.

Operating leases

Rentals paid under operating leases are charged to the statement of financial activities as incurred.

**Simpson's Memory Box Appeal
(Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2016**

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total 2016 £	Total 2015 £
2 Income from donations and legacies				
Donations	153,706	19,062	172,768	142,811
The Wood Foundation donation	-	10,000	10,000	-
	<u>153,706</u>	<u>29,062</u>	<u>182,768</u>	<u>142,811</u>

Income from donations and legacies was £182,768 (2015: £142,811), of which £29,062 was restricted (2015: £nil) and £153,706 unrestricted (£142,811).

3 Income from charitable activities

Grant income	<u>15,402</u>	<u>-</u>	<u>15,402</u>	<u>7,040</u>
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Income from charitable activities was £15,402 (2015: £7,040), of which £nil was restricted (2015: £nil) and £15,402 unrestricted (2015: £7,040).

4 Income from other trading activities

Fundraising events	47,885	-	47,885	68,575
Charity ball	31,647	-	31,647	-
Collection cans	1,048	-	1,048	792
Merchandise sales	663	-	663	977
Lola Commons fund dinner	-	-	-	51,151
	<u>81,243</u>	<u>-</u>	<u>81,243</u>	<u>121,495</u>

Income from other trading activities was £81,243 (2015: £121,495), of which £nil was restricted (2015: £nil) and £81,243 was unrestricted (2015: £121,495).

5 Income from investments

Bank interest	<u>807</u>	<u>-</u>	<u>807</u>	<u>1,696</u>
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Income from investments was £807 (2015: £1,696), of which £nil was restricted (2015: £nil) and £807 unrestricted (2015: £1,696).

**Simpson's Memory Box Appeal
(Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2016**

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total 2016 £	Total 2015 £
6 Expenditure on Raising Funds				
Staff costs	43,483	-	43,483	45,480
SiMBA 10 year anniversary ball	18,137	-	18,137	-
Lola Commons Fund dinner	-	-	-	29,828
Other fundraising expenses	14,697	-	14,697	8,332
	<u>76,317</u>	<u>-</u>	<u>76,317</u>	<u>83,640</u>

Expenditure on raising funds was £76,317 (2015: £83,640), of which £nil was restricted (2015: £nil) and £76,317 unrestricted (2015: £83,640).

7 Expenditure on Charitable Activities				
Memory boxes	51,872	-	51,872	56,682
Merchandise	6,700	1,202	7,902	1,500
Family room expenses	-	-	-	1,198
Hospital equipment	1,420	7,389	8,809	6,415
Tree of tranquillity	13,902	-	13,902	13,011
Bereavement and support group	2,296	-	2,296	1,213
Education and conferences	10,296	-	10,296	11,005
PR/Awareness	3,452	200	3,652	7,408
Website maintenance	228	-	228	228
Volunteer expenses	3,322	-	3,322	-
Support costs:				
Administration staff employment costs	14,743	-	14,743	3,936
Other administration expenses	13,485	-	13,485	14,720
Office rent and running expenses	9,414	-	9,414	13,660
Office refurbishment	1,270	-	1,270	18,522
Insurance	1,975	-	1,975	2,000
Sundry	378	3,062	3,440	23
Governance costs:				
Independent Examiner's Fee	600	-	600	-
Legal and professional costs	1,485	-	1,485	601
	<u>136,838</u>	<u>11,853</u>	<u>148,691</u>	<u>152,122</u>

Expenditure on charitable activities was £148,691 (2015: £152,122), of which £11,853 was restricted (2015: £nil) and £136,838 unrestricted (2015: £152,122).

Support costs have not been separately identified as the trustees consider there is only one charitable activity which is to support and make available a memory box to everyone who has suffered the loss of a baby during pregnancy or close to the time of birth.

**Simpson's Memory Box Appeal
(Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2016**

	2016	2015
	£	£
8 Staff costs and numbers		
Gross salaries	29,186	18,528
Other staff costs	29,040	30,888
Social security costs	-	-
Pension costs	-	-
	<u>58,226</u>	<u>49,416</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2016	2015
Fundraising staff	1	1
Administration staff	1	1
	<u>2</u>	<u>2</u>

No employee had employment benefits in excess of £60,000.

9 Trustee remuneration and related party transactions

During the year to 31 March 2016, the secondment agreement with the employer of Sarah Fitzsimmons continued. Under the agreement, Sarah continues to work part time for the charity in her role as Executive Director and the charity reimburses her employer for any relevant payments made in relation to her employment. As a result of this arrangement, during the year to 31 March 2016 reimbursement payments of £29,040 (2015: £30,888) were made.

One Trustee received reimbursed travelling expenses during the year totalling £768 (2015: one Trustee received £2,177).

10 Independent Examiner's Remuneration

The Independent Examiner's remuneration for the year totals £600 (2015: £nil).

11 Debtors

	2016	2015
	£	£
Prepayments and accrued income	<u>2,304</u>	<u>-</u>
	<u>2,304</u>	<u>-</u>

12 Cash at bank and in hand

	2016	2015
	£	£
RBS Current account	119,995	72,695
Bank of Scotland current account	69,487	62,279
Virgin Bank reserve account	77,458	76,689
PayPal	<u>320</u>	<u>36</u>
	<u>267,260</u>	<u>211,699</u>

**Simpson's Memory Box Appeal
(Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2016**

13 Creditors: amounts falling due within one year	2016 £	2015 £
Accruals	<u>3,276</u>	<u>623</u>
	<u><u>3,276</u></u>	<u><u>623</u></u>

14 Summary of Fund Movements

	Fund balance b/fwd £	Incoming Resources £	Outgoing Resources £	Transfers £	Fund balance c/fwd £
Restricted funds					
Lola Commons	62,278	19,062	11,853	-	69,487
The Wood Foundation	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
	<u><u>62,278</u></u>	<u><u>29,062</u></u>	<u><u>11,853</u></u>	<u><u>-</u></u>	<u><u>79,487</u></u>
Unrestricted funds					
General Fund	<u>148,798</u>	<u>251,158</u>	<u>213,155</u>	<u>-</u>	<u>186,801</u>
Total Funds	<u><u>211,076</u></u>	<u><u>280,220</u></u>	<u><u>225,008</u></u>	<u><u>-</u></u>	<u><u>266,288</u></u>

Purpose of Funds

Lola Commons Fund - this fund represents donations received towards the development of family rooms in several hospitals which allow the parents to spend time with their baby away from the main labour ward. The funds are also used to supply equipment to help hospitals enhance bereavement services in general.

The Wood Foundation - this represents the funds received from Gareth and Nicola Wood during the year towards the costs of a new staff member.

15 Analysis of Net Assets between funds

	Restricted Funds £	General Funds £	Total 2016 £
Net Current Assets	<u>79,487</u>	<u>186,801</u>	<u>266,288</u>
Net assets at 31 March 2016	<u><u>79,487</u></u>	<u><u>186,801</u></u>	<u><u>266,288</u></u>

**Simpson's Memory Box Appeal
(Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 March 2016**

16 Leasing Commitments

Operating leases

	2016	2015
	£	£
	Land & buildings	Land & buildings
Operating leases which expire:		
Between two and five years	<u>9,600</u>	<u>8,840</u>
	<u><u>9,600</u></u>	<u><u>8,840</u></u>

The Charity occupies premises at Dalmation House, Spott Road, Dunbar, East Lothian, EH42 1LE.