



Charity No: SC038243
Company No: SC323301

Simba Charity

Report of the Trustees and Unaudited Financial Statements

For the year ended 31st December 2025



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Report of the Trustees and Unaudited Financial Statements
For accounts year 01.01.25 – 31.12.25



Charity Information

The Board of Trustees	Theresa Fyffe (Chair) Heather Lawrence Douglas MacDonald Francesca Snitjer Mark Graham Michael Scobbie Jonathan Kermode Stephanie Elizabeth Errington Emma Louise Jenkins Bryan Kristofor Griffin Samantha Harrison Ranald Hall Craig Edwardson Oliver Paxton Robert Wilson Jodie Whitham	Resigned 22 March 2025 Resigned 22 March 2025 Resigned 22 March 2025 Appointed 10 June 2025 Appointed 10 June 2025 Appointed 10 June 2025 Appointed 10 June 2025 Resigned 8 October 2025 Appointed 10 July 2026
Chief Executive Officer	Sarah Pryde-Smith	
Company Number	SC323301	
Charity Number	SC038243	
Registered Office	1 Lochside View Edinburgh EH12 9DH	
Independent Examiners	Johnston Smillie Ltd 5 South Gyle Crescent Lane Edinburgh, EH12 9EG	
Bankers	CAF Bank 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4TA Bank of Scotland PO Box 1000 BX2 1LB	



Annual Report

For 1st January 2025 – 31st December 2025

Simba Charity

Simba is a Charity which honours baby loss, now and always. We provide direct support to bereaved families at their critical time of loss primarily through our Memory Boxes. We are the only Scottish based Charity that focuses on providing memory making opportunities for families, for all stages of pregnancy loss and close after birth.

The demand for our services has never been greater. Volunteers and staff work tirelessly to donate made with love, unique Memory Boxes to hospitals and homes across Scotland, so that families can, where possible, create memories of precious time spent together. Where this is not possible, families have a cherished keepsake to acknowledge and honour their baby's existence. We have also supported refurbishing Bereavement Rooms in hospitals to create a peaceful and private space for grieving families, and we have installed memorial Trees of Tranquillity; each Tree adorned with copper leaves which belong to individual families and honour their lost little one with a personal engraved message. In our communities, we highlight and raise awareness of key yearly events such as Baby Loss Awareness Week in October.

Moving our services to Scotland only

2025 presents the first full year of Scotland only delivery, following the Charity's threat of closure in early 2023. Action was required to protect Simba from returning to financial uncertainty or facing closure once again. The Board of Trustees took the strategic decision to protect the future of Simba by moving to a Scotland only model. The move to Scotland only began in January 2024 for our medium and large Memory Boxes, and in April 2024 for small Memory Boxes.

Our Vision, Mission, Values and Strategic Objectives

Our Vision is 'Every family in Scotland receives the support they need following the loss of a baby'

Our Mission is to support bereaved families to honour and remember their precious baby whenever the time is right.

The way we work is important in achieving our priorities and these are demonstrated in our values:

Compassion; Empathy; Collaboration; Thoughtfulness; Support.

Our Strategic Objectives

- Consistent, high quality memory making experiences exist for every bereaved family in Scotland to mark the loss of a baby.
- Sustainable and accessible opportunities exist for Scottish communities to continue to honour and remember a baby who has died.
- A trusted, supportive, and inclusive organisation, where people are at the heart of everything we do.
- A recognised and respected organisation that advocates with and for bereaved families; raising awareness of baby loss and championing change.



- An organisation that is financially secure, for now and the future.

Enabling our success

- A values led, purpose driven approach to everything we do.
- Strong leadership and governance at all levels.
- Meaningful and effective partnerships.
- Financial stability and strong financial management

Charitable Activities

Simba offers a range of services that provide support to families and those close to them, in a way that is meaningful for them and reaches them wherever they are on their journey after the loss of their baby. We help families create precious memories with their baby and offer beautiful ways to honour and remember them, now and always.

We donate Memory Boxes to hospitals, homes and communities across Scotland, providing the opportunity and encouragement to make memories and gather precious items of time spent together, and these are truly treasured. We offer three sizes of Memory Box, each designed to honour a specific gestational loss.

We understand the importance of spending time together in our Bereavement Rooms, a peaceful and private space to say goodbye. Adding a leaf to one of our Trees of Tranquillity shows people that they are not alone in their loss and acts as a place to remember and reflect. Our private Facebook Groups allow people to come together with others who understand, to talk about their babies and honour them, no matter how recent or long ago their loss.

Research tells us that bereaved parents highly value the act of creating lasting memories and the legacy of memory making helps parents establish an ongoing, tangible connection and continuing bond. To ensure memory making is consistent and clear, we provide quality and accessible learning and development opportunities for healthcare professionals. Our aim is to increase confidence in discussing options and supporting families to make memories.

The Haydon Kennan Foundation

We are grateful for the continued support from The Haydon Kennan Foundation who provide individual clay imprint kits for our medium and large Memory Boxes. The Foundation was created in memory of Haydon, who died at the age of 15 weeks and 2 days on 6th April 2012. The clay imprints capture hand and footprints, retaining and preserving the most unique of memories, a moment in time they can hold in their hands just as their baby did. Parents tell us that this item is among the most cherished within their Memory Box. Over 260 clay kits were provided in 2025 to bereaved families, ensuring Haydon's memory lives on.



Achievements and Performance

Strategic Objective: Consistent, high quality memory making experiences exist for every bereaved family in Scotland to mark the loss of a baby.

Simba Memory Boxes

In 2025 we gifted 2,915 Memory Boxes, down from 3240 in 2024, however this marks the first full year of providing to Scotland only.

Healthcare setting (Hospitals, Hospices etc):

- 2455 small Memory Boxes for Early Baby Loss (up to 14 weeks)
- 152 medium Memory Boxes for Second Trimester Loss (15 weeks to 23 weeks)
- 130 large Memory Boxes for Stillbirth and Neonatal Death (24 weeks and over)

Community Setting (counselling services/sister charities/crematoriums)

- 49 Memory Boxes for Early Baby Loss (up to 14 weeks)
- 4 medium Memory Boxes for Second Trimester Loss (15 weeks to 23 weeks)

Individuals at Home

- 112 small Memory Boxes for Early Baby Loss (up to 14 weeks)
- 13 medium Memory Boxes for Second Trimester Loss (15 weeks to 23 weeks)

“This Memory Box is a gift for parents who are going through the unimaginable. I had never known of the box until I was in the situation where I was given one and I can’t now imagine having not had it. I now have memories of my daughter that I would never have had and wasn’t in a place to think of at the time. I love these Memory Boxes and everything they do for families; they are wonderful and make a huge difference to people’s lives. I look through mine often” **Bereaved parent supported by Simba**

Memory Box Review

Our last Memory Box review was in 2017, and we felt the time was right to gather a bit more feedback to ensure we are still meeting the needs of bereaved families, and our Memory Boxes reflect a diverse Scottish community. An online survey, distributed via our database and social media, generated over 400 responses across all three box sizes. Feedback was overwhelmingly positive: the boxes were highly valued, particularly the handmade knitted items. Key areas for consideration included whether the boxes are too mother-centric and how they might better reflect Scotland’s diversity. A second phase involved a 12-member working group to review findings and provide feedback on proposed recommendations.

Further refinements will be implemented in 2026 following additional input from the group. These changes are expected to enhance the boxes’ impact for both bereaved families and the professionals supporting them.

Education and Support for Healthcare Professionals

In 2025, we upskilled 203 healthcare professionals through the provision of quality and accessible learning and development opportunities to increase confidence in discussing options and supporting families to make memories.



“Simba’s continued involvement ensures that we are always learning something new, and their training remains an essential part of the care we offer our families” **Neonatal Nurse, Queen Elizabeth University Hospital**

We continued to play an active role in the National Bereavement Care Pathway (NBCP) network, providing support and education to ensure all bereaved parents are supported to mark their loss and offered opportunities to make memories.

“Simba has played an integral role in embedding the NBCP across Scotland. Through regular contributions to our network meetings and learning events, they have provided invaluable insight into the importance of memory making and ensured that the voices and experiences of parents are central to bereavement care. We are deeply grateful for Simba’s ongoing support in improving bereavement care for families across Scotland” **Sue McKellar, National Bereavement Care Pathway Scotland Manager**

Strategic Objective: Sustainable and accessible opportunities exist for Scottish communities to continue to honour and remember a baby who has died.

Simba Trees of Tranquillity

The Trees of Tranquillity across Scotland are life sized steel sculptures, with each copper leaf engraved in memory of a baby who has died. In 2025, we shifted our focus from installing trees to exploring local partnerships with community groups with Anam Cara Fasgadh being our second Partnership Agreement in place for Oban and Inverness, following a similar approach to Caithness with Vilomah Charity acting as custodian to the Thurso tree. These local partnerships mean that the Trees of Tranquillity sit at the heart of local communities.

Peer Support through our active Closed Facebook Groups

In 2025, we reviewed our Facebook closed groups and streamlined from 6 groups to 3 groups. The closed groups offer a private place for bereaved families to connect, share experiences and remember and honour their babies.

The main Simba ‘closed group’ has 3,800 members (up 100 on 2024); Forever Seen has 964 members (consistent with 2024); and the Simba Craft Group has 8,200 members, an increase of 300 members in 2024.

Strategic Objective: A trusted, supportive, and inclusive organisation, where people are at the heart of everything we do.

Volunteering

Our weekly Craft Group have provided approximately 1000 hours of volunteering to Simba. In 2025, we received thousands of knitted items from across the UK and beyond and continue to see growth in our online craft community.

In addition to the weekly craft group, we provided 59 volunteering days in our Simba offices, to support making up our Memory Boxes, equating to approximately 1,350 hours of volunteering time. We are grateful to all the volunteers who have donated their time to ensure bereaved families receive consistent and high-quality memory making opportunities.



“Had the most wholesome morning at Simba Charity volunteering to make up the Memory Boxes. Being the recipient of a memory and it giving me so much comfort I knew they were amazing but I did not realise just how much thought and consideration went into each item and position within the boxes! Even down to the scent of the candles, unique to Simba so that no family will be triggered or caught off guard with anything that smells the same when not expecting it”

Jodie Hull, Simba Volunteer

Our dedicated voluntary Board of Trustees were a constant Governing body of support and advice throughout 2025. We welcomed four new trustees, all with a wealth of experience and knowledge, further strengthening the existing board.

Strategic Objective: A recognised and respected organisation that advocates with and for bereaved families; raising awareness of baby loss and championing change.

Meaningful Signposting and Connections

In 2025, we developed 20 meaningful connections with likeminded organisations to effectively signpost anyone affected by baby loss to ensure they receive the support they need.

“Alternatives Counselling have loved our partnership with Simba this year. We have learned from their skills and experience in memory making and this is embedded in our practice through a shared learning workshop. Our clients have benefitted from the memory boxes we were able to give them, made even more significant by our understanding of the memory-making process which has become part of what we offer to bereaved parents” **Rachel Macdonald, Service Lead, Alternatives Counselling and Listening Rooms**

“Throughout this year, our collaborative work has focused on ensuring that every individual who receives a memory box is also informed about how to access appropriate support. Likewise, we have taken steps to ensure that anyone who has engaged with support services, but did not receive a memory box, has been made aware of Simba and the availability of this resource. These efforts have strengthened our commitment to ensuring that every bereavement is acknowledged with both a memory box and access to supportive services. Our partnership with Simba has been central to this work. Through this collaboration, no bereaved family within the Ayrshire area has gone without a memory box or the opportunity to receive one” **Carol Greer, Chair, Ayrshire Baby Loss Support**

“We’re delighted to work more closely with Simba to help ensure that everyone in Scotland experiencing pregnancy and baby loss has the care and support that they need. We’re proud to now have our support information included in Small and Medium Simba Memory Boxes – together we can ensure that no one faces pregnancy loss alone” **Lucy Graham, Head of Operations and Service Delivery, Miscarriage Association**

Scottish Baby Loss Collaborative

In 2024, the Scottish Baby Loss Collaborative was co-founded by seven sister charities with a united vision, that everyone in Scotland deserves access to the care and support they need around pregnancy, baby or infant loss. This collaboration is a powerful, united voice calling for compassionate, consistent care for every family in Scotland.



Simba is proud to have been one of the founding members and together, the Collaborative advocates for equitable access to specialist bereavement care and emotional support for every individual and family, regardless of postcode.

Strategic Objective: An organisation that is financially secure, for now and the future.

Proactively future proofing the finances of the charity has been a focus in 2025, with the decision to undertake a property review and investment readiness. In the current challenging third-sector landscape, our approach has been to reduce expenditure without compromising our services and diversifying income streams. We will continue to build on our approach in 2026 and over the remainder of the strategy.

Key Achievements 2025

Consistent, high quality memory making experiences exist for every bereaved family in Scotland to mark the loss of a baby:

- 2915 Memory Boxes gifted to hospitals, homes and communities across Scotland:
- 203 healthcare professionals upskilled through bespoke, data informed education sessions
- 8 Bereavement leads engaged across 6 Health Boards
- 20 meaningful connections made with local and national charities & organisations
- Simba presented at; Voluntary Health Scotland Manifesto launch, University of Strathclyde Baby Loss Awareness event, CBUK Bereavement Conference along with Alternatives Dundee.
- Our first Memory Box review since 2017 completed

Sustainable and accessible opportunities exist for Scottish communities to continue to honour and remember a baby who has died:

- Monthly birthday and anniversary social media posts with an average reach of 4.8k per post
- Partnership Agreement with Anan Cara Fasgadh for Trees of Tranquility in Inverness and Oban
- 3 streamlined private Facebook peer support groups, offering more clarity, focus and engagement
- More accessible and seamless support for bereaved parents through enhancing the Further Support section of our website

A trusted, supportive and inclusive organisation, where people are at the heart of everything we do:

- Volunteering opportunities provided for bereaved families, corporates and community crafters equating to 1354 volunteer hours
- Awarded the Bereavement Charter Mark and recognised as a 'Good Practice' case study by the Scottish Partnership for Palliative Care (SPPC)
- Committed to the Miscarriage Association's Pregnancy Loss Pledge
- Launched the first ever Simba Star Awards to reward our most loyal supporters
- Offered an holistic wellbeing programme for staff
- Undertook our first staff engagement survey



A recognised and respected organisation that advocates with and for bereaved families; raising awareness of baby loss and championing change

- Delivered Year 1 of our 3 year 'Honouring the 1 in 4' Simba Strategy
- Quarterly impact reports on socials
- A collaborative launch of the Scottish Baby Loss Collaborative
- Support of the Miscarriage Association's Leave for Every Loss campaign
- An increased role on the wider Scottish National Bereavement Care Pathway
- Continued support of our sister charities through campaigning and signposting
- Meaningful visits to our offices from MPs and MSPs
- Increased speaking opportunities and engagement for Simba at local and national events

An organisation that is financially secure, for now and the future

- A new approach to financial planning and management
- Our commitment to donors by signing up to the Good Fundraising Guarantee in Scotland
- Continued work on mitigating and managing financial risk via our Risk Register
- Increased visibility at our fundraising events throughout the year
- Increased content in local and national press
- A review on potential cost savings on our property
- A review on potential cost savings on our CRM database
- A revised plan on our longer term fundraising approach and structure

Future Plans

2025 has been a year of purposeful delivery, reflection, and momentum for Simba. As the first year of the three-year strategy is completed, the focus has been firmly on translating ambition into meaningful action for bereaved families across Scotland.

As Simba moves into the second year of the strategy, the focus will be on growth with purpose; expanding reach, enhancing volunteer engagement, and deepening the impact. Simba continues to champion the needs of bereaved families, ensuring their experiences shape not only Simba services, but the wider systems and policies that affect them.



Structure, Governance and Management

Governing Document

Simba Charity (known as Simba), or (“the Charity”) is a charitable company limited by guarantee incorporated on 9 May 2007. The company is governed by 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 (our “Constitution”). In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of the Trustees

All of Simba’s Trustee vacancies are advertised externally and online with applications submitted to the shortlisting panel and interviewed if candidates meet the requirements. If successfully interviewed the candidates are ratified by the Board of Trustees. Simba follows OSCR guidance in relation to the appointment of Trustees.

Recruitment and appointment of Management Committee

The Directors of the company are also Charity Trustees for the purpose of Charity law and under the company’s Constitution are known as members of the Management Committee. As of April 2024, there will be no requirement for the Directors of the charitable company to hold AGMs. In addition, the process for appointments of trustees was simplified, taking into consideration OSCR requirements and in June 2025, a special resolution was passed to update the Articles of Association to increase the maximum number of directors to twelve.

Risk Management

The Directors routinely monitor the risks to which the Charity is exposed, and systems are in place to minimise these risks. The Charity has a Risk Register which is updated by the finance and governance subgroup and reviewed quarterly by the Board of Trustees. Significant external risks to funding are minimised by active management and diversification of the income base. Operational risks are mitigated by implementing policies and procedures which are kept under regular review and by ensuring high quality of service delivery. The Directors keep all relevant policies and practice under review to ensure that any changing needs are met.

Financial Review

Income

Total income for the year to 31 December 2025 was £424,022 (2024: £455,452). This was our second full year of Scotland only delivery. The income has levelled, although individual fundraising event income has again decreased, this year by 34%, however, this was largely offset by stronger trusts and grant income, which equates to 15% of total income. Individual Fundraising Events still represent 36% of total income for Simba, therefore the appointment of a new Community Fundraising Officer in 2026 was approved by the Board.

Expenditure

Total expenditure for the year to 31 December 2025 was £452,277 (2024: £526,472). Whilst expenditure was reduced significantly (down £74K) on the previous year, work is still underway to ensure we continue



to have a cost-effective infrastructure in place. This year ended with a deficit of £28,255, of which £20,399 arose from returning funds regarding Stirling Tree of Tranquility, (the project was unable to progress due to reduced capacity and a strategic shift away from tree-based memorial projects towards more sustainable ways of honouring and remembering babies), compared to a loss of £71,020 in 2024.

Reserves

The aim continues to be to retain a general reserve of expenses at £171,000 as a contingency against unavoidable reduction in income or other unforeseen circumstances affecting the Charity. The general reserve is held within the unrestricted cash on the balance sheet. The reserves held are 3 months working costs; however, the reserves policy has been updated in April 2026 to reflect the current landscape and consider increasing general reserve to mitigate risk of another financial crisis.

The total funds carried forward at the end of the year were £386,210 (2024: £414,465), of which £24,624 (2024 £48,492) were in restricted funds and £361,586 (2024: £365,973) were in unrestricted.

Going Concern

The trustees review a yearly cashflow forecast on a regular basis which remains both prudent in its assumptions for income and expenditure, whilst ensuring all funds raised are allocated on a basis to continue providing a high level of care and support. As a result, the Trustees are confident that Simba remains a going concern.

Statement of Directors' responsibilities

The Directors, who also act as trustees for the charitable activities of Simba Charity, are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the situation of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Directors are responsible for keeping adequate accounting records that 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. 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.



Report from Theresa Fyffe, Chair of Trustees, Simba Charity

2025 marked a pivotal period of transition and consolidation for Simba. With our strategic focus refined exclusively on Scotland, we delivered the first full year of our ambitious three-year strategy, *Honouring the 1 in 4*. Our decision to deepen our roots within Scottish communities has resulted in more meaningful connections, robust partnerships, and a strengthened foundation for the future.

Strong leadership and governance are critical to our strategy, and in May, we appointed four new Trustees, bringing diverse skill sets and lived experience, further strengthening our existing Board. We want to attract and retain the best people to work and volunteer with Simba, and I am delighted to have Trustees and staff who are engaged, involved and living our values.

One of the first actions of our strategy was to conduct a review of our memory making offerings, ensuring we continue to provide a high-quality service that meets the needs of bereaved families and reflects a diverse Scottish community. Our comprehensive Memory Box review included online surveys and focus groups with recommendations to be implemented in 2026.

Our commitment to aligning our work to national bereavement standards and clearly demonstrating our contribution and impact has been recognised through Simba's increased role within the National Bereavement Care Pathway in Scotland network. Furthermore, being awarded the Bereavement Charter Mark Award from the Scottish Partnership for Palliative Care formally recognises Simba as a 'Good Practice' organisation.

A defining highlight of the year was the formation of the Scottish Baby Loss Collaborative. Co-founded by Simba, this alliance of seven prominent baby loss charities provides a unified, powerful voice for families across Scotland. Our advocacy work has been further bolstered by increased engagement with MSPs and MPs, as well as Voluntary Health Scotland and key academic institutions. We will continue to work in partnership with like-minded organisations to collectively raise awareness of the impact of baby loss and ensure bereaved families are at the heart of decisions.

Ensuring we are financially strong and sustainable, proactively future proofing our organisation has been a focus in 2025, with the decision to undertake a property review and investment readiness. In a challenging third-sector landscape, our approach has been to reduce expenditure without compromising our services and diversifying income streams. We will continue to build on our approach over the remainder of the strategy.

As we transition into the second year of our strategy, the Board remains focused on scaling our reach and diversifying our volunteering opportunities. We will continue to step up our advocacy work, ensuring that anyone affected by baby loss receives the support they need, when they need it. Our mission remains clear: to support bereaved families to honour and remember their precious babies whenever the time is right.

Report of the Trustees and Unaudited Financial Statements
For accounts year 01.01.25 – 31.12.25



Finally, on behalf of the Board of Trustees, I would like to extend my sincere gratitude to our dedicated staff team and our selfless volunteers. Your unwavering commitment and hard work are the reason Simba continues to be a beacon of support for so many.

Approved by the Board of Trustees on 26 August 2026 and signed on its behalf by:

A handwritten signature in black ink, which appears to read "Theresa Fyffe".

Theresa Fyffe
Chair of Trustees

Small Company Provision

The report has been prepared in accordance with the special provisions of Part 15 Companies Act 2006 relation to small companies.



Independent Examiner's Report to the Trustees and Members of Simba Charity

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2025 which are set out on pages 15 to 30.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company 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 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirements Regulations 10 (1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 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 Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity 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 and comply with Regulation 8 of the 2006 Accounts Regulations;
- 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.

M A P Taddei MA FCA CA

Relevant professional body: The Institute of Chartered Accountants in England and Wales

Johnston Smillie Ltd

5 South Gyle Crescent Lane

Edinburgh

EH12 9EG

Date 27 August 2026



STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)
For the year ended 31 December 2025

	Notes	Unrestricted Funds 31/12/2025 £	Restricted Funds 31/12/2025 £	Total Funds 31/12/2025 £	Total Funds 31/12/2024 £
Income and endowments from:					
Donations and Legacies	2	197,103	-	197,103	201,452
Charitable Activities	3	48,236	14,984	63,220	15,786
Other Trading Activities	4	156,246	-	156,246	235,111
Investments	5	7,453	-	7,453	3,103
Total		409,038	14,984	424,022	455,452
Expenditure on:					
Staff	6	240,462	14,984	255,446	262,377
Raising Funds	7	13,335	-	13,335	13,415
Charitable Activities	8	159,628	23,868	183,496	250,680
Total		413,425	38,852	452,277	526,472
Net Income / (Expenditure)		(4,387)	(23,868)	(28,255)	(71,020)
Transfer between Funds		-	-	-	-
Net Movement in Funds		(4,387)	(23,868)	(28,255)	(71,020)
Reconciliation of Funds:					
Total Funds Brought Forward		365,973	48,492	414,465	485,485
Total Funds Carried Forward		361,586	24,624	386,210	414,465

All income and expenditure derive from continuing operations.

There are no gains or losses other than those shown above.

The notes on pages 18 to 30 form part of these financial statements.



STATEMENT OF FINANCIAL POSITION
For the year ended 31 December 2025

	Notes	31/12/2025 £	31/12/2024 £
Current Assets:			
Cash at bank and in hand	14	404,825	414,273
Accrued Income and Prepayments	15	7,565	18,171
Total Current Assets		<u>412,390</u>	<u>432,444</u>
Liabilities:			
Creditors: Amounts falling due within one year	16	<u>26,180</u>	<u>17,979</u>
Net Current Assets		<u>386,210</u>	<u>414,465</u>
 Total Net Assets		 <u>386,210</u>	 <u>414,465</u>
 The Funds of The Charity:			
Restricted Funds	17	24,624	48,492
Unrestricted Funds	17	<u>361,586</u>	<u>365,973</u>
Total Charity Funds		<u>386,210</u>	<u>414,465</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 special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements were approved by the Directors on 26 August 2026 and are signed on their behalf by:-

Theresa Fyffe

Mark Graham

Company registration number: SC323301

The notes on pages 19 to 32 form part of these financial statements



STATEMENT OF CASH FLOWS
For the year ended 31 December 2025

	31/12/2025	31/12/2024
	£	£
Cash flows from operating activities:		
Net cash from / (used by) operating activities	(16,901)	(76,118)
Cash flows from investing activities:		
Bank Interest Received	7,453	3,103
Net cash from / (used in) investing activities	7,453	3,103
Change in cash and cash equivalents in the reporting period	(9,448)	(73,015)
Cash and cash equivalents brought forward	414,273	487,288
Cash and cash equivalents carried forward	404,825	414,273
Cash and cash equivalents		
Instant access bank deposits	404,825	414,273
Reconciliation of net income to net cash flow from operating activities		
Net Income / (expenditure) for the year (as per Statement of Financial Activities)	(28,255)	(71,020)
Adjusted for:		
Bank Interest Received	(7,453)	(3,103)
Decrease / (increase) in debtors	10,606	(2,039)
Increase / (decrease) in creditors	8,201	44
Net cash from / (used in) operating activities	(16,901)	(76,118)



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 December 2025

1 Accounting Policies

Charity Information

Simba Charity is a charitable company limited by guarantee incorporated and registered in Scotland. The registered office address changed to 1 Lochside View, Edinburgh, Scotland, EH12 9DH on 6th February 2026

Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), "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)" (as amended for accounting periods commencing from 1 January 2019) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (as amended for accounting periods commencing from 1 January 2019) (FRS 102). The charity is a Public Benefit Entity as defined by FRS 102.

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

Financial Instruments

A financial asset or liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Going Concern

The charity has taken measures to minimise outgoings and maintain activities at a suitable level during the time of economic disruption. 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. The trustees therefore consider it is appropriate to prepare these financial statements on the going concern basis.

Currency and rounding

Currency is pound sterling £. Rounding to the nearest £1.

Tangible Fixed Assets

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



NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 December 2025

Funds Structure

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

Restricted funds are to be used for specific purposes as laid down by the donor. Further details of each fund are disclosed in note 17.

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 provided by volunteers has not been included as this cannot be quantified.

Investment income is included when receivable. 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.

- **Cost of raising funds**
These are costs associated with generating incoming resources from all sources other than from 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.



NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 December 2025

- **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.

Critical judgements and estimates

In the application of the charitable company 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.



NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 December 2025

	Unrestricted Funds 31/12/2025 £	Restricted Funds 31/12/2025 £	Total Funds 31/12/2025 £	Total Funds 31/12/2024 £
2 Income from Donations and Legacies				
Donations	190,922	-	190,922	199,702
Charities Aid Foundation	6,181	-	6,181	1,750
Total	197,103	-	197,103	201,452
3 Income from Charitable Activities				
Grant Income	48,236	14,984	63,220	15,786
4 Income from Other Trading Activities				
Individual Fundraising Events	153,414	-	153,414	232,284
Collection Cans	-	-	-	429
Merchandise Sales	2,832	-	2,832	2,272
Awareness Events	-	-	-	126
Total	156,246	-	156,246	235,111
5 Income from Investments				
Bank Interest	7,453	-	7,453	3,103
6 Expenditure on Staff				
Staff Costs – Wages & Salaries	219,764	14,984	234,748	243,493
Staff Costs – Social Security Costs	14,480	-	14,480	12,883
Staff Costs – Pension Contributions	6,218	-	6,218	6,001
Total	240,462	14,984	255,446	262,377
7 Expenditure on Fundraising Expenses				
Other Fundraising Expenses	13,335	-	13,335	13,415
Total	13,335	-	13,335	13,415



NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 December 2025

8 Expenditure on Charitable Activities

	Unrestricted Funds	Restricted Funds	31/12/2025	31/12/2024
	£	£	£	£
Memory Boxes	46,804	-	46,804	51,310
Merchandise	2,907	-	2,907	7,339
Family Room & Hospital Equipment	-	1,724	1,724	11,097
Trees of Tranquillity	2,600	22,144	24,744	46,363
Education and Conferences	3,355	-	3,355	726
Volunteer Expenses	831	-	831	657
Event Expenses	278	-	278	66
Staff Expenses	2,348	-	2,348	2,580
Training Expenses	5,005	-	5,005	32,379
Share of support costs (see note 9)	90,700	-	90,700	91,181
Share of governance costs (see note 9)	4,800	-	4,800	6,982
Total	159,628	23,868	183,496	250,680

9 Analysis of Support and Governance Costs

	Support Costs	Governance Costs	31/12/2025	31/12/2024
	£	£	£	£
Other Admin Expenses	15,115	-	15,115	18,216
Office Rent and Running Costs	30,716	-	30,716	29,990
Insurance	3,707	-	3,707	5,719
Subscriptions	10,779	-	10,779	10,424
Bank Fees	101	-	101	293
Accountancy Fee	21,563	-	21,563	5,499
Merchants Fee	8,329	-	8,329	9,638
Independent Examiners Fee	-	4,800	4,800	4,800
Legal and Professional Costs	390	-	390	11,538
Total	90,700	4,800	95,500	98,163



NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 December 2025

The Trustees consider it is appropriate to allocate support and governance costs fully to charitable activities.

Governance costs includes payments to the independent examiners of £4,800 in relation to the independent examination of the accounts for the year ended 31 December 2025 (2024 - £4,800).

10 Net Income / (Expenditure) for the period

This is stated after charging / (crediting):

	31/12/2025	31/12/2024
	£	£
Staff pension contributions	6,218	6,001

11 Staff Costs and Emoluments

Total staff costs for the period ending 31 December 2025 were:

Salaries and Wages	234,748	243,493
Social Security Costs	14,480	12,883
Pension Costs	6,218	6,001
Total	255,446	262,377

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

- 2025 – 6 members of staff
- 2024 – 8 members of staff

The charity considers its key management personnel comprise the Executive Director. The total employment benefits including employer pension contributions were £53,962 (2024: £40,677).

No employees received remuneration exceeding £60,000. (2024; None)



NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 December 2025

12 Trustee Remuneration and Related Party Transactions

Total payments to G Fitzsimmons and Son Ltd for Trees of Tranquillity of £816 (2024 £37,556). Grant Fitzsimmons, who is Sara Fitzsimmons (Former CEO, Simba) husband, is a Director and shareholder of G Fitzsimmons and Son Ltd.

Total payments to Mission HR Ltd for HR services of nil (2024 £11,023). Emma Jenkins, who was a Trustee, is a Director and shareholder of Mission HR Ltd. This is in accordance with the Charities and Trustees Investments (Scotland) Act 2005, section 67 – Remuneration of Services.

Total payments to Fifth House for memory boxes of £3,738 (2024 £2,129). Jonathan Kermode became a Simba Trustee in September 2024, is a Director and a shareholder of Fifth House Design Ltd. This is in accordance with the Charities and Trustees Investments (Scotland) Act 2005, section 67 – Remuneration of Services.

No trustees received reimbursed expenses during the period (2024: None).

Three gifts were purchased at the cost of £101.67 for trustees having left or leaving as a thank you (2024: £49.95).



NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 December 2025

13 Comparative for the Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	31/12/2024 £
Income and Endowments from:			
Donations and Legacies	199,901	1,551	201,452
Charitable Activities	11,234	4,552	15,786
Other Trading Activities	234,296	815	235,111
Investments	3,103	-	3,103
Total	448,534	6,918	455,452
Expenditure on:			
Staff	257,825	4,552	262,377
Raising Funds	13,415	-	13,415
Charitable Activities	193,284	57,396	250,680
Total	464,524	61,948	526,472
Transfers between funds	(861)	861	-
Net movement in funds	(16,851)	(54,169)	(71,020)
Reconciliation of funds			
Total Funds brought forward	382,824	102,661	485,485
Total Funds carried forward	365,973	48,492	414,465

14 Cash at bank and in hand

	31/12/2025 £	31/12/2024 £
CAF Current Account	26,909	37,042
Bank of Scotland Current Account	60	10
PayPal	129	5,465
CAF – Gold Reserve	377,727	371,756
Total	404,825	414,273



NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 December 2025

15 Debtors: Amounts Due Within One Year

	31/12/2025	31/12/2024
	£	£
Accrued Income	6,035	16,641
Prepayments	1,530	1,530
Total	7,565	18,171

16 Creditors: Amount Due Within One Year

	31/12/2025	31/12/2024
	£	£
Trade Creditors	5,531	4,476
Other Creditors	9,391	6,831
Accruals and Deferred Income	11,258	6,672
Total	26,180	17,979

17 Movement in Funds
Unrestricted Funds

	Balance at 01/01/2025	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/12/2025
	£	£	£	£	£
General	365,973	409,038	(413,425)	-	361,586
Total	365,973	409,038	(413,425)	-	361,586

**Unrestricted Funds –
Previous Period**

	Balance at 01/01/2024	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/12/2024
	£	£	£	£	£
General	382,824	448,534	(464,524)	(861)	365,973
Total	382,824	448,534	(464,524)	(861)	365,973



NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 December 2025

Purpose of unrestricted Funds

The unrestricted general fund is free to use in accordance with the objects of the charity. Funds were transferred from restricted to unrestricted funds for the urgent 'Save Simba' appeal launched in January 2023.

Restricted Funds

	Balance at 01/01/2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31/12/2025 £
Bereavement Rooms	25,409	-	(1724)	-	23,685
Trees of Tranquillity	23,083	-	(22,144)	-	939
Community Outreach Officer	-	14,984	(14,984)	-	-
Total	48,492	14,984	(38,852)	-	24,624

	Balance at 01/01/2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31/12/2024 £
Bereavement Rooms	35,869	165	(11,097)	472	25,409
Trees of Tranquillity	66,792	2,201	(46,299)	389	23,083
Community Outreach Officer	-	4,552	(4,552)	-	-
Total	102,661	6,918	(61,948)	861	48,492

Purpose of restricted funds

Bereavement Rooms

The restricted funds for bereavement rooms fund include refurbishment costs and materials purchased for the family rooms and unveiling the rooms. The funds raised for each project will also include additional costs of the project including travel, overnight costs if a long travelling distance, and any additional costs relating to staff getting the room into place. Once a bereavement room project has been completed and funds allocated, the responsibility of ongoing maintenance and upkeep is down to the individual hospitals.

Trees of Tranquillity

The restricted funds for the Trees of Tranquillity will include material costs of the trees, plaque and bench, groundworks unveiling the Trees. The funds raised for each project will also include additional costs of the project including travel, overnight costs if a long travelling distance, and any additional costs relating to staff bringing the tree into place. Any funds left over from a Tree of Tranquillity project will go into a central fund, which will allow any maintenance or repair work for any of our Tree of Tranquillity projects.



NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 December 2025

Community Outreach Officer

The restricted funds for the provision of Community Outreach Lead includes leading on projects and programme to help achieve our strategic objective on ensuring consistent, high quality memory making experiences exist for every bereaved family in Scotland to mark the loss of a baby. This includes, but not limited to, conducting a Memory Box review; training for healthcare professionals; and desk based research on further support for bereaved families.

18 Analysis of Net Assets Between Funds

	Net Current Assets / (Liabilities) £	Net Assets £
Unrestricted Funds		
General	361,586	361,586
Restricted Funds		
Trees of Tranquillity	939	939
Bereavement Rooms	23,685	23,685
Total	386,210	386,210

Previous Year

	Net Current Assets / (Liabilities) £	Net Assets £
Unrestricted Funds		
General	365,973	365,973
Restricted Funds		
Trees of Tranquillity	23,083	23,083
Bereavement Rooms	25,409	25,409
Total	414,465	414,465



NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended 31 December 2025

19 Company limited by Guarantee

Simba Charity is a company limited by guarantee and accordingly does not have a share capital.

20 Leasing Commitments Operating Leases

At the reporting end date the charity had outstanding for future minimum lease payments as follows:

	31/12/2025	31/12/2024
	£	£
	Land & Buildings	Land & Buildings
Operating leases which expire:		
Within 1 year	20,798	20,798
Between 2 and 5 years	3,020	23,818
Total	23,818	44,617

The Charity occupied premises at Suite 7, Colliery Court, McSence Business Park, 32 Sycamore Road, Mayfield, EH22 5TA.

The Charity has subsequently moved premises to 1 Lochside View, Edinburgh, EH12 9DH.

21 Pensions

The company operates a defined contribution pension scheme, the assets of which are held separately from those of the company in an independently administered fund. Contributions made by the company to the scheme during the year amounted to £6,218 (2024 £6,001).

22 Taxation

The company has charitable status and is therefore exempt from tax on its charitable income as all income is applied towards its charitable purposes.

Report of the Trustees and Unaudited Financial Statements
For accounts year 01.01.25 – 31.12.25



Detailed Statement of Financial Activities
For the year ended 31 December 2025

	31/12/2025 £	31/12/2024 £
INCOME AND ENDOWMENT		
Donations and Legacies		
Donations	158,406	164,290
Corporate Donations	26,337	26,824
Match Funding	6,180	8,588
Charities Aid Foundation	6,181	1,750
Total Donations and Legacies	197,103	201,452
Charitable Activities, Other Trading Activities & Investments		
Grant Income (Charitable Activities)	63,220	15,786
Individual Fundraising Events (Other Trading Activities)	153,414	232,284
Collection Cans (Other Trading Activities)	-	429
Merchandise Sales (Other Trading Activities)	2,832	2,272
Awareness Events (Other Trading Activities)	-	126
Bank Interest (Investments)	7,453	3,103
Total Charitable Activities, Other Trading Activities & Investments	226,919	254,000
TOTAL INCOMING RESOURCES	424,022	455,452
EXPENDITURE		
Staff Costs - Wages & Salaries (Donations And Legacies)	(234,748)	(243,493)
Staff Costs - Social Security Costs (Donations And Legacies)	(14,480)	(12,883)
Staff Costs - Pension Contributions (Donations And Legacies)	(6,218)	(6,001)
Other Fundraising Expenses (Donations And Legacies)	(13,335)	(13,415)
Memory Boxes (Charitable Activities)	(46,804)	(51,310)
Merchandise (Charitable Activities)	(2,907)	(7,339)
Family Rooms & Hospital Equipment (Charitable Activities)	(1,724)	(11,097)
Trees Of Tranquility (Charitable Activities)	(24,744)	(46,363)
Bereavement And Support Group (Charitable Activities)	-	(726)
Education And Conference (Charitable Activities)	(3,355)	-
Volunteer Expenses (Charitable Activities)	(831)	(657)
Event Expenses (Charitable Activities)	(278)	(66)
Staff Expenses (Charitable Activities)	(2,348)	(2,580)
Training Expenses (Charitable Activities)	(5,005)	(11,241)
Other Admin Expenses (Charitable Activities)	(15,115)	(18,216)
Office Rent And Running Costs (Charitable Activities)	(30,716)	(29,990)
Insurance (Charitable Activities)	(3,707)	(5,719)
Subscriptions (Charitable Activities)	(10,779)	(10,424)
Bank Fees (Charitable Activities)	(101)	(293)
Merchant Processing Fees (Charitable Activities)	(8,329)	(9,638)
Legal and Professional Costs (Charitable Activities)	(390)	(11,538)
Audit Fee (Charitable Activities)	-	(2,046)
Accountancy Fee (Charitable Activities)	(21,563)	(5,499)
Independent Examiners Fee	(4,800)	(4,800)
Transition Costs (Charitable Activities)	-	(21,138)
TOTAL RESOURCES EXPENDED	(452,277)	(526,472)
NET INCOME	(28,255)	(71,020)