

Company registration number: 06798854

Charity registration number: 1139077



mosac

MOSAC

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Field Sullivan Limited
70 Royal Hill
Greenwich
London
SE10 8RF

MOSAC

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Reference and Administrative Details

Chair	Tessa Cole
Trustees	Madhu Bedhan Matthew Bradley Benie Ceccaldi Sharon Clint Tessa Cole Tracey Georgio David Richards Robert Sargent James Worrton
Secretary	Matthew Bradley
Charity Registration Number	1139077
Company Registration Number	06798854
Registered Office	The charity is incorporated in England & Wales. 1st Floor, 111 Endwell Road Brockley London SE4 2PE
Independent Examiner	Field Sullivan Limited 70 Royal Hill Greenwich London SE10 8RF
Solicitors:	Latham & Watkins 99 Bishopsgate London EC2M 3XF
Bankers	Unity Trust Bank Nine Brindleyplace Birmingham B1 2HB

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Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021. This is a Directors' Report required by s417 of the Companies Act 2006. The financial statements comply with current statutory requirements and the requirements of the Memorandum and Articles of Association.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Madhu Bedhan
	Matthew Bradley
	Benie Ceccaldi (appointed 28 April 2021)
	Sharon Clint
	Tessa Cole
	Tracey Georgio (appointed 27 January 2021)
	David Richards
	Robert Sargent (appointed 17 March 2021)
	James Worron
	Sechi Kailasa (resigned 27 January 2021)
Chair:	Tessa Cole (appointed 17 March 2021)
	James Worron (resigned 17 March 2021)
Secretary:	Matthew Bradley (appointed 27 January 2021)
	Rebecca Booth (appointed 3 September 2020 and resigned 27 January 2021)
	Fiona Sim (resigned 3 September 2020)

Introduction:

2020-2021 has been an exceptional year at Mosac, like most organisations the Covid pandemic has had a significant impact on our clients, staff and volunteers. Despite these challenges our team has been able to adapt our work to provide consistent support to a growing number of clients, who are experiencing significantly higher levels of trauma as a result of the pandemic.

In March 2020, we very rapidly transitioned all of our helpline, counselling, training and advocacy services into online services. This was a significant undertaking as we had previously delivered almost exclusively 100% face-to-face service with a high reliance on paper records.

Since the initial lockdown we have been able to continue all of our services, except play therapy that unfortunately we had to stop while the schools were closed. We resumed the play therapy service in September and were able to consistently see children up until the Christmas holidays.

We have seen a significant increase in demand for our services during 2020 - 21, the numbers and the complexity of cases increased rapidly as we saw our families, who were already under significant pressure, grapple with lockdown, home-schooling, delays in court proceedings and increased anxiety for both themselves and their children.

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Trustees' Report

As a result of Covid we focused on our core services, counselling, helpline, advocacy and play therapy. We did continue to provide training and support to parents but not at the rate we had hoped for 2020.

Despite the Covid crisis we have been able to grow as an organisation and make significant progress against our organisational strategy. The Lottery funding has enabled us to leverage other funding for our work including, City Bridge Trust, Sir Halley Stewart, Home Office Funding and access to Covid emergency funding. We were also been accepted onto the Enterprise Development Program to support us in the development of the Professional Training

The Trustees would like to thank James Worrone for his service as Chairman of the Board.

Structure Governance and Management

Governance

The organisation is a company limited by guarantee and was incorporated on 22 January 2009. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association. In the event of it being wound up, members are required to contribute an amount not exceeding £10. The Trustees plan to review Mosac's governance document in 2020.

Board of Trustees

Mosac is governed by a Board of Trustees. Details of those serving on the Board during the year and those serving currently are shown on page 2. The Board of Trustees meets around eight times a year. Mosac actively encourages applications from people interested in becoming trustees through the charity's website and Charity Job's free on-line advertising for volunteers. We ran a successful advertising campaign in 2019 which has attracted a wide range of applicants. Potential candidates are first interviewed by the Chair and one other trustee. If successful, they are invited to observe a Board meeting and meet existing trustees. Once appointed, all new Trustees receive an induction/ introduction to Mosac.

The Board of Trustees is responsible for the overall direction of Mosac and has been closely involved in the development of a new Strategic Plan for 2019-22 which was launched in September 2019. The whole staff and volunteer team has been involved with the development of future services in response to clients needs. A new Mosac website was launched in January 2020 following production of the Strategic Plan which is helping us to reach new audiences.

The Board of Trustees delegates responsibility to the senior management team, through the Chief Executive, to execute the day-to-day operations of Mosac in accordance with the policies, procedures and budgets approved by the Board of Trustees.

Appointment of Directors

The directors may appoint a person who is willing to serve as a director. All directors indicate their willingness to continue on the Board annually at an Extraordinary General Meeting. All directors give of their time voluntarily.

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Trustees' Report

Objectives, Activities and strategy

The charitable objects of Mosac contained in our Memorandum and Articles of Association relate to helping child survivors of sexual abuse by supporting their non-abusing parents or carers. We have a national telephone Helpline and a national Advocacy and Specialist Advice service offering support to protective parents. Mosac also offers practical and holistic support through face to face Counselling, Play Therapy, Filial Play Therapy and Parent Workshops/ training for families living within a reasonable travelling time of our base in Lewisham.

Mosac Vision: All non-abusing members of families of children who have been sexually abused receive the help that they need to move on positively with their lives

Mosac Mission : To provide support in a safe and non-judgemental environment for non-abusing parents and carers whose children have been sexually abused.

Our Values: We are committed to being:

Inclusive: creating a culture of warmth and belonging, where everyone is welcome and treated equally;

Empowering: the participation, involvement and empowerment of all beneficiaries, staff, trustees and volunteers;

Compassionate: we go the extra mile to support the emotional and physical well-being of our clients;

Non-judgemental: everyone we come into contact with is treated as an individual and we listen to our clients

Excellent: We are committed to delivering the highest standards of service;

Professional: We are experts in our field and work with others to improve all services for our clients

Impact of our work:

Service	Clients supported
Helpline Support	1180
Clients in face-to-face counselling	43
Clients in online counselling	37
Clients in play therapy	24
Clients receiving advocacy support	180
Parent training sessions	41

We have a well-established framework in place so that clients can express how they feel about our services and the progress they are making. Bespoke questionnaires assess outcomes in terms of family, education & employment, health, and emotional wellbeing. Other tools include the Strengths and Difficulties Questionnaire (SDQ), completed by the child/young person, parent/carer and, where relevant, a school representative, pre-and-post therapy. Findings are reviewed by clinical staff alongside case notes and observations as part of ongoing clinical supervision received by staff and volunteers.

Headline findings from the year:

100% of clients said that we had met/exceeded their expectations.

100% reported improved personal insight.

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Trustees' Report

87% reported improved personal relationships.

80% reported improved access to practical advice.

71% of those on a child protection plan regained stability at home and were removed from the plan.

We have continued to share our findings across the health and social care sector – giving a voice to unheard protective parents and shaping policy and practice both locally and nationally.

Our Services in 2020 - 2021

Helpline:

The helpline service transitioned into an online service in March 2020. The small staff team and volunteers managed a significant increase in calls. In 2019- 20, we received 750 calls and in 2020-21 this increased to 1180. The increased demand took the form of the increase in the number of calls but also the length of calls due to the increased complexity and trauma.

The helpline team have also specifically seen increase in:

The number of historic cases of Child Sexual Abuse,

The number of parents reporting their children experiencing suicidal ideation,

Levels of trauma due to increased anxiety, delayed court cases and increased disclosures

As a result of these increases, both the number of calls and the length of calls have increased.

The helpline team has transitioned to our new case management system, Oasis, enabling them to now recruit volunteers from outside of London who can volunteer remotely.

"Thank you for listening, and for the knowledge that will help steer us on this tricky road ahead. And my heart goes to those families yet to go through it - as I'm learning - this type of abuse knows no social, financial or intelligence boundaries." Helpline Caller

Face to Face Counselling:

All our individual therapy services also moved to phone and online counselling. We were able to recruit and train 6 new volunteer counsellors who started in August 2020. The counsellors, like the helpline, also reported higher levels of trauma being experienced by their clients. The team were able to offer 4 weeks face-to-face counselling in September before returning to remote working. This enabled new clients to have some initial face-to-face contact with their new counsellor.

Online Counselling:

We had planned to launch an online counselling pilot in 2020. Due to covid, all of our counselling moved to online counselling. This transition has been very successful and we have decided to continue this service to enable us to work with clients who are unable to attend our office. We secured 3 year funding to recruit a part-time manager of this service. We have recruited an initial 4 counsellors who have been working fully online for the last 6 months.

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Play Therapy:

The Play therapy service has been the most impacted by Covid. During the initial lockdown, the service had to be paused and again during the winter lockdown when the schools were closed. The play therapist continued to support the parents and to reach out to the children. Most of the children were too young to have any form of online therapy. The play therapy staff worked hard to adapt the play therapy room in order to be able to return safely to play therapy, for example, adding a sink to the play therapy room, individual play boxes, quarantining of toys etc. During the autumn term we were able to return to play therapy. The new procedures worked exceptionally well and the therapy continued throughout this term uninterrupted.

"We've noticed an improvement in how she is with her younger brother. The other weekend we all went out as a family, and she was walking ahead of us, and she allowed him to hold her hand. She hasn't let him be physically close to her in a long time." Parent of a play therapy client

Advocacy:

Our advocacy service transitioned online in March 2020. We were able to maintain the service consistently until the end of August, when our Advocacy manager moved on. We were unfortunately unable to recruit in the first round of recruitment. One of our staff has a legal background and has experience of volunteering on the service successfully covering the service while we recruit a full-time manager. In mid-2020, we received funding from the SVSCSA fund from the Home Office to support the delivery of our advocacy service for 2 years. We are working in partnership with Respond, to deliver the program enabling us to roll-out the service nationally.

"Everything you said might happen, happened. I am so grateful for the help of your service in supporting me and my daughter. The court case was traumatic, but we got through it and my grandson is thriving. I have my solicitor and barristers, but the first person I want to speak to is always you." Advocacy Client

Mosac the organisation:

Volunteers

Central to the success of our work this year was the time and commitment of our volunteers who delivered over 3000 hours of dedicated support. Working across all services, each benefited from a rigorous training and induction process and received ongoing individual and group supervision. Our volunteers provide most of the years services remotely, we increased the level of support, clinical supervision and coaching for our volunteers through this very challenging time.

"I am the mother of a child who was sexually abused. Nineteen years ago, I plucked up the courage to make a phone call to Mosac when I didn't know where else I could turn. My story was not something that I shared with friends, so Mosac became my friend. Consequently, seventeen years later, when I had the time, I was hoping that Mosac would want my services in some way. I was delighted when I learnt that helpline volunteers were needed and, following the training, I could be that voice at the end of the phone, like the kind voice that was there for me. I have been a volunteer on the helpline for the past 20 months. I understand the pain, devastation, and the heartache of those who contact us. I am strong enough to listen to callers' stories and vulnerable enough to recognise my triggers. There is no bigger reward for me than believing that my listening ear and validation of the caller's feelings, helps them to get through that day." Mosac Volunteer

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Change of CEO:

In August 2020, Becky Booth took over from Fiona Sim as the CEO of Mosac. Becky has worked in the UK Charity sector since 2003, she previously set up Tempo (previously known as Spice), where she was the CEO for 8 years. She has experience supporting organisations to grow, developing new models of delivery and generating new income streams.

Board Development:

At the end of 2019, Mosac recruited 4 new board members. Over 2020, the board has been evolving their ways of working, with more distinct roles and responsibilities. As a result the board has become more strategic in its decision-making and more uniformed in its processes.

System and Processes:

The Covid pandemic has increased the rate of transition to online tools and processes. We have transitioned to a new case management system for all client information and transitions. The Oasis system has enabled us to work more efficiently and opened up more possibilities for online working.

Ministerial Visit:

On the 29th September 2001, Victoria Atkins, MP officially announced the launch of the SVSCSA Victims Fund from the Mosac Offices.

As one of the recipients of the grant, it gave the Minister an opportunity to meet with our staff and volunteers who would be delivering the new program. The visit was covered by ITV news, promoting the new fund and the work of Mosac.

Priorities for the future

Our experiences in the past year, coupled with a new leadership team, have provided us with a vision of how we can meet the needs of more families in greater depth, no matter where they are in their recovery journey, or where they might be located. With an ambitious target of reaching 10,000 families by 2025, our draft strategic plan includes the following:

We will transition from a largely London-centric organisation to one with services accessible across England and Wales. Point of entry will remain our helpline with other services delivered through a hybrid model of online and face-to-face methods.

We will devise a programme of training for professionals (police, social workers, teachers, and those in the justice system), ensuring they are fully equipped, confident, and sensitive to the needs of the families we work with.

We will explore opportunities to develop a peer support programme that will enable protective parents and carers to come together, share life stories, further reduce feelings of isolation, and inform the future strategic direction of the organisation.

We will commission external evaluators to identify gaps in our data collection methods, explore other means of capturing the '*distance travelled*' of those we support, and consider the presentation of our activities for external audiences. This will include the development of Mosac's Theory of Change.

We will further engage with organisations working across the sector, including Government departments, to maximise resources and ensure the voice of our service users is heard and influences policy at a local and national level.

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Financial Review

Our overall accounts for the year ending 31 March 2021 are set out below. At this date, we had £264,646 in total funds with an operating surplus of £118,808. This is an excellent financial result in a very testing year and is testament to the success of the fundraising effort and good cost control in a challenging pandemic environment. We now have a number of 3-5 year funding agreements in place and are well placed to continue to strengthen and grow the organisation.

Although our main source of income is still in the form of grants from awarding bodies, we are diversifying our income through securing a second government grant in 2021. We aimed to raise an amount of new unrestricted income from delivering training for professionals in this period but these plans were held up by the pandemic.

An element of our restricted income from grant awards does cover running costs as we aim to include a proportion of service-related overhead costs in each grant application, where funders allow.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the objectives and activities and in the planning of future activities. It is the judgment of the Trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity. In delivering services and in the appointment of staff, volunteers and trustees the charity operates a policy of equal opportunities and embracing diversity.

Reserve Policy

Mosac has faced new and testing challenges with the onset of Covid-19 post March 2020. Initially this created great uncertainty, but with several successful grant applications and the smooth, innovative adaptation of our key services to a virtual environment, supported by our existing grant awarding bodies, Mosac has maintained a strong balance sheet and, with unrestricted funds at the end of the year totalling £136,666, adherence to its reserves policy.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of MOSAC for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees 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 its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

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Trustees' Report

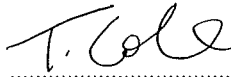
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 26 January 2022 and signed on its behalf by:


.....
Tessa Cole
Chairman and Trustee

MOSAC

Independent Examiner's Report to the trustees of MOSAC ("the Company")

I report to the charity trustees (who are also Directors for the purpose of company law) on my examination of the accounts of the MOSAC ('the charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes. 12 28

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of MOSAC you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since MOSAC's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

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

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

MOSAC

Independent Examiner's Report to the trustees of MOSAC ("the Company")

Field SM

Field Sullivan Limited
ICAEW

70 Royal Hill
Greenwich
London
SE10 8RF

Date: 27/1/22

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Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £	Unrestricted £	Restricted £	Total 2020 £
Income and Endowments from:							
Donations and legacies	3	51,378	492,720	544,098	71,281	291,823	363,104
Charitable activities	4	-	-	-	720	-	720
Investment income	5	60	-	60	371	-	371
Total income		51,438	492,720	544,158	72,372	291,823	364,195
Expenditure on:							
Raising funds	6	(375)	(20,000)	(20,375)	(18,090)	-	(18,090)
Charitable activities	7	(5,419)	(399,557)	(404,976)	(25,416)	(260,598)	(286,014)
Total expenditure		(5,794)	(419,557)	(425,351)	(43,506)	(260,598)	(304,104)
Net income		45,644	73,163	118,807	28,866	31,225	60,091
Transfers between funds		-	-	-	14,236	(14,236)	-
Net movement in funds		45,644	73,163	118,807	43,102	16,989	60,091
Reconciliation of funds							
Total funds brought forward		91,022	54,817	145,839	47,920	37,828	85,748
Total funds carried forward	20	136,666	127,980	264,646	91,022	54,817	145,839

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 15 to 28 form an integral part of these financial statements.

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(Registration number: 06798854)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	5,382	8,418
Current assets			
Debtors	14	81,212	8,996
Cash at bank and in hand	15	<u>256,472</u>	<u>153,329</u>
		337,684	162,325
Creditors: Amounts falling due within one year	16	<u>(78,420)</u>	<u>(24,904)</u>
Net current assets		<u>259,264</u>	<u>137,421</u>
Net assets		<u>264,646</u>	<u>145,839</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		127,980	54,817
Unrestricted income funds			
Unrestricted funds		<u>136,666</u>	<u>91,022</u>
Total funds	20	<u>264,646</u>	<u>145,839</u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements on pages 12 to 28 were approved by the trustees, and authorised for issue on 26 January 2022 and signed on their behalf by:



.....
Tessa Cole
Chairman and Trustee

The notes on pages 15 to 28 form an integral part of these financial statements.

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Statement of Cash Flows for the Year Ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash income		118,807	60,091
Adjustments to cash flows from non-cash items			
Depreciation	6	3,036	3,036
Investment income	5	(60)	(371)
		<u>121,783</u>	<u>62,756</u>
Working capital adjustments			
Increase in debtors	14	(72,216)	(832)
Increase in creditors	16	67,322	5,006
Decrease in deferred income		<u>(13,806)</u>	<u>(31,361)</u>
Net cash flows from operating activities		<u>103,083</u>	<u>35,569</u>
Cash flows from investing activities			
Interest receivable and similar income	5	60	371
Purchase of tangible fixed assets	13	-	(9,387)
Net cash flows from investing activities		<u>60</u>	<u>(9,016)</u>
Net increase in cash and cash equivalents		103,143	26,553
Cash and cash equivalents at 1 April		<u>153,329</u>	<u>126,776</u>
Cash and cash equivalents at 31 March		<u>256,472</u>	<u>153,329</u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 15 to 28 form an integral part of these financial statements.

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Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

1st Floor, 111 Endwell Road

Brockley

London

SE4 2PE

These financial statements were authorised for issue by the trustees on 26 January 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) (effective 1 January 2019) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

MOSAC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Judgements and key sources of estimation uncertainty

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

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

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Notes to the Financial Statements for the Year Ended 31 March 2021

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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Notes to the Financial Statements for the Year Ended 31 March 2021

Grant expenditure

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the Statement of Financial Activities once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are recognised in the accounts when a commitment has been made and communicated to the recipient, and there are no conditions to be met relating to the grant which remain in the control of the charity.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

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Notes to the Financial Statements for the Year Ended 31 March 2021

Asset class	Depreciation method and rate
Office equipment	25% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

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Notes to the Financial Statements for the Year Ended 31 March 2021

3 Income from donations and legacies

	Unrestricted		Total 2021	Total 2020
	General £	Restricted £	£	£
Donations and legacies;				
Donations from individuals	10,328	1,000	11,328	7,731
Grants, including capital grants;				
BBC Children in Need	-	52,057	52,057	55,086
Big Lottery	-	155,653	155,653	163,504
Lloyds Bank Foundation	-	30,521	30,521	24,104
Tudor Trust	-	-	-	17,500
MOPAC	-	70,609	70,609	26,629
The Edward Gosling Foundation	-	-	-	5,000
City Bridge Trust	-	28,800	28,800	-
The Survivors Trust	-	2,400	2,400	-
Home Office	-	103,741	103,741	-
Sir Halley Stewart Trust	-	4,083	4,083	-
Charities Aid Foundation (CAF)	-	37,856	37,856	-
Enterprise Development Fund	-	6,000	6,000	-
Masonic Charitable Foundation	3,000	-	3,000	3,000
The Henry Smith Charity	18,050	-	18,050	52,550
Leathersellers Company Charitable Fund	-	-	-	3,000
Mrs Smith & Mount Trust	-	-	-	5,000
Garfield Weston Foundation	20,000	-	20,000	-
	<u>51,378</u>	<u>492,720</u>	<u>544,098</u>	<u>363,104</u>

4 Income from charitable activities

	Total 2021 £	Total 2020 £
Other income	<u>-</u>	<u>720</u>

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Notes to the Financial Statements for the Year Ended 31 March 2021

5 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>60</u>	<u>60</u>	<u>371</u>

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted General £	Restricted £	Total 2021 £	Total 2020 £
Fundraising costs	<u>375</u>	<u>20,000</u>	<u>20,375</u>	<u>18,090</u>

7 Expenditure on charitable activities

	Note	Total 2021 £	Total 2020 £
Partner costs		48,421	-
Supervision		16,603	11,635
Volunteer expenses		3,614	299
Consultancy		8,233	3,825
Staff costs	11	218,808	191,328
Support costs	8	<u>109,297</u>	<u>78,927</u>
		<u>404,976</u>	<u>286,014</u>

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Notes to the Financial Statements for the Year Ended 31 March 2021

8 Analysis of governance and support costs

Support costs

	Total 2021 £	Total 2020 £
Training & travelling	4,456	5,092
Rent and rates	32,489	34,656
Insurance	1,527	749
Equipment and materials	20,818	4,678
Telephone and fax	3,813	3,684
Computer software and maintenance	21,673	7,473
Printing, postage and stationery	1,532	3,477
Other expenses	4,925	5,243
Recruitment	4,562	1,967
Individual service costs	30	236
Website	1,548	1,476
Independent examination	2,718	2,640
Legal and professional	5,974	4,326
Bank charges	196	194
Depreciation	3,036	3,036
	<u>109,297</u>	<u>78,927</u>

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>3,036</u>	<u>3,036</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

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Notes to the Financial Statements for the Year Ended 31 March 2021

11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	197,979	172,407
Social security costs	13,570	11,525
Pension costs	7,259	7,396
	<u>218,808</u>	<u>191,328</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Charitable activities	<u>9</u>	<u>12</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £30,149 (2020 - £38,971).

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

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Notes to the Financial Statements for the Year Ended 31 March 2021

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2020	<u>12,143</u>	<u>12,143</u>
At 31 March 2021	<u>12,143</u>	<u>12,143</u>
Depreciation		
At 1 April 2020	3,725	3,725
Charge for the year	<u>3,036</u>	<u>3,036</u>
At 31 March 2021	<u>6,761</u>	<u>6,761</u>
Net book value		
At 31 March 2021	<u>5,382</u>	<u>5,382</u>
At 31 March 2020	<u>8,418</u>	<u>8,418</u>

14 Debtors

	2021 £	2020 £
Prepayments	9,969	8,996
Accrued income	<u>71,243</u>	<u>-</u>
	<u>81,212</u>	<u>8,996</u>

15 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	25	25
Cash at bank	<u>256,447</u>	<u>153,304</u>
	<u>256,472</u>	<u>153,329</u>

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Notes to the Financial Statements for the Year Ended 31 March 2021

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	7,870	1,843
Other taxation and social security	4,877	2,606
Other creditors	1,052	1,229
Accruals	64,621	5,420
Deferred income	-	13,806
	<u>78,420</u>	<u>24,904</u>

	2021 £	2020 £
Deferred income at 1 April 2020	13,806	45,167
Resources deferred in the period	-	13,806
Amounts released from previous periods	<u>(13,806)</u>	<u>(45,167)</u>
Deferred income at year end	<u>-</u>	<u>13,806</u>

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £7,259 (2020 - £7,396).

18 Related party transactions

There were no related party transactions in the year.

19 COVID 19

During the year and subsequently the charity's face to face activities have been affected by the outbreak of COVID 19. As a result the charity staff and volunteers have been working remotely to maintain all services as the charity had to temporarily close its office, using telephone, email, video link and webchat to help to continue the majority of the charity's activities. The charity is confident that it will continue its face to face activities once the outbreak has been contained.

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Notes to the Financial Statements for the Year Ended 31 March 2021

20 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted				
<i>General</i>				
General Funds	91,022	51,438	(5,794)	136,666
Restricted				
BBC Children in Need	6,803	52,057	(39,773)	19,087
Big Lottery	38,750	155,653	(124,499)	69,904
Lloyds Bank Foundation	-	30,521	(15,853)	14,668
MOPAC	9,264	70,609	(78,881)	992
City Bridge Trust	-	28,800	(12,115)	16,685
The Survivors Trust	-	2,400	-	2,400
Training	-	1,000	-	1,000
SVSCSA Fund	-	103,741	(108,086)	(4,345)
Sir Halley Stewart Trust	-	4,083	(2,494)	1,589
Charities Aid Foundation (CAF)	-	37,856	(37,856)	-
Enterprise Development Fund	-	6,000	-	6,000
	<u>54,817</u>	<u>492,720</u>	<u>(419,557)</u>	<u>127,980</u>
Total funds	<u>145,839</u>	<u>544,158</u>	<u>(425,351)</u>	<u>264,646</u>

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Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted					
<i>General</i>					
General Funds	47,920	72,372	(43,506)	14,236	91,022
Restricted					
BBC Children in Need	3,581	55,086	(51,864)	-	6,803
Big Lottery	28,165	163,504	(134,192)	(18,727)	38,750
Lloyds Bank Foundation	(1,845)	24,104	(24,104)	1,845	-
Tudor Trust	(2,500)	17,500	(17,646)	2,646	-
MOPAC	10,427	26,629	(27,792)	-	9,264
The Edward Gosling Foundation	-	5,000	(5,000)	-	-
	<u>37,828</u>	<u>291,823</u>	<u>(260,598)</u>	<u>(14,236)</u>	<u>54,817</u>
Total funds	<u>85,748</u>	<u>364,195</u>	<u>(304,104)</u>	<u>-</u>	<u>145,839</u>

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Notes to the Financial Statements for the Year Ended 31 March 2021

The specific purposes for which the funds are to be applied are as follows:

BBC Children in Need - the grant covers the costs of the Play therapy services including the salary of the Play therapist.

Big Lottery Fund - Reaching Communities - this grant supports the salaries of Helpline Manager, Training Manager and Clinical Services Manager as well as rent, running costs and associated costs of the services.

Lloyds Bank Foundation - this grant covers 50% of the salary of the Advocacy Manager, rent, supervision, training and core costs.

London Community Foundation (MOPAC) - this grant covers 50% of the salary of the Advocacy Manager, rent, supervision, training and core costs.

City Bridge Trust - towards costs of the Peer and Volunteer Support Manager.

The Survivor Trust - to support Mosac to adapt their work as a result of the pandemic.

Training - to help fund further training courses for helpline volunteers, counsellors, advocacy volunteers and other workers in the field of child sexual abuse.

SVSCSA Fund - to support victims and survivors to cope with and, as far as possible, recover from the effects of child sexual abuse.

Sir Halley Stewart Trust - piloting and developing a sustainable and effective online counselling model to support 270 families affected by child sexual abuse across the country to heal and move forward together.

CAF - for COVID 19 emergency response activities during the current health emergency only.

Enterprise Development Fund - to appoint a consultant to undertake market research and commercial feasibility analysis of the organisation's training-based trading ideas.

Tudor Trust - this grant supports the salary of the Operations Director.

The Edward Gosling Foundation - this grant supports the salary of the Counsellor.

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Notes to the Financial Statements for the Year Ended 31 March 2021

21 Analysis of net assets between funds

Current period

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	-	5,382	5,382
Current assets	169,136	168,548	337,684
Current liabilities	(32,470)	(45,950)	(78,420)
Total net assets	<u>136,666</u>	<u>127,980</u>	<u>264,646</u>

Previous period

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2020 £
Tangible fixed assets	-	8,418	8,418
Current assets	102,120	60,205	162,325
Current liabilities	(11,098)	(13,806)	(24,904)
Total net assets	<u>91,022</u>	<u>54,817</u>	<u>145,839</u>