

Mariposa International (SG)

England & Wales · Charity number 1151108

Details

Other names THE MARIPOSA TRUST, MARIPOSA, SAYING GOODBYE

Status Registered

Legal form Charitable company

Company number [08241785](#)

Registered 2013-03-06

Register [View on the Charity Commission register](#)

Contact

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PO Box 6885
Stratford Upon Avon
Warwickshire
CV37 1WG

Phone 03003231350

Email office@sayinggoodbye.org

Website www.sayinggoodbye.org

Activities

Objects: THE RELIEF IN NEED AND PROTECTION AND PRESERVATION OF GOOD HEALTH OF PARENTS AND THEIR FAMILIES AFFECTED BY GESTATIONAL LOSS, STILL BIRTH OR DEATH OF A BABY, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE HOLDING OF COMMEMORATIVE SERVICES AND THE PROVISION OF A VARIETY OF SUPPORT SERVICES INCLUDING A NATIONAL TELEPHONE HELPLINE, BEFRIENDING GROUPS, COUNSELLING AND THERAPY.

Activities: The Charity's activities support people who have experienced baby loss during pregnancy, at birth or in infancy and those journeying infertility. This is fulfilled by providing online and befriender support, counselling, resources, education, training, advocacy and Global Remembrance Events (240 to end of 2024), as well as campaigning for improvements in clinical care and support.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Other Charitable Purposes
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Australia
- Canada
- France
- Ireland
- Netherlands
- Northern Ireland
- Scotland
- Spain
- Switzerland
- United States

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£165,963	£201,500	-	-
2023-10-31	£229,588	£163,730	-	-
2022-10-31	£140,142	£121,781	-	-
2021-10-31	£126,411	£82,325	-	-
2020-10-31	£62,510	£117,725	-	-

Trustees

Name	Role	Appointed
ANDREW JOHN CLARK-COATES		2013-01-17
JASON ALFRED EVANS		2013-01-17
JULIE MICHELE WATTS		2013-01-17
Sarah Alei		2019-06-10
ZOE ADELLE CLARK-COATES MBE		2013-01-17

Mariposa International (SG)

England & Wales - Charity number 1151108

Accounts

Mariposa International (SG) Ltd

Financial Statements

For the year to

31 October 2024

Previously known as

The Mariposa Trust

Mariposa International (SG) Ltd

Report of the Trustees/Directors For the year to 31 October 2024

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Mariposa International (SG) Ltd

Directorate and Administration For the year to 31 October 2024

Directors/Trustees of Charity	Andrew Clark-Coates Zoe Clark-Coates Julie Watts Jason Evans Sarah Alei
Registered Office	20-22 Wenlock Rd London N1 7GU
Independent Examiner	Gary Peter Brookes FCA BSc Chartered Accountant 130 Wombourne Park Wombourne WV5 0LY
Bankers	Lloyds Bank plc Tamworth
Company Number	08241785
Company incorporated	5 th October 2012
Charity Number	1151108
Charity registered	6 th March 2013

Mariposa International (SG) Ltd

Report of the Trustees for the year ended 31 October 2024

The trustees and directors of Mariposa International (SG) Ltd present their report and the independently examined financial statements for the year to 31 October 2024. Mariposa International (SG) Ltd formerly The Mariposa Trust, is a company limited by guarantee, incorporated on 5th October 2012, amended by a special resolution 5th March 2013 not having a share capital and registered with the Charity Commission on 6th March 2013. The company is governed by a board of trustees operating under the Trust's Memorandum and Articles of Association dated 5th October 2012. The trust has the working name of 'Saying Goodbye' and 'Mariposa International.'

The Key People Involved:

Zoe Clark-Coates MBE BCAh: Founder, Trustee and Director

Andrew Clark-Coates BCAh: Founder, Trustee and Director

Julie Watts: Trustee and Director

Jason Evans: Trustee and Director

Sarah Alei: Trustee and Director

Emilie De Bruijn: Services Marketing Manager (PT Volunteer)

Cate Poolton: Events Manager (PT Volunteer) (Project Manager)

Dylan & Jody Jones: IT & Services (PT Volunteer) (IT & Charity Workers)

Lauren Burton: Asst. Head of UK Fundraising (PT Volunteer)

David Burton: Race for Love Manager (PT Volunteer)

Laura Warren: Race for Love Administrator (PT Volunteer)

Siobhan Abrahams: Services and Events Support (PT Volunteer) (Pharmacist)

Sue & Richard Clark: SG Service Asst. Managers (PT Volunteers) (Therapists)

Mark and Lucy Cavell: Mariposa Ball Team

Claire and Mike Fitchie: Mariposa Ball Team

We have a team of over 250 other volunteers who assist with Fundraising, PR, IT, Support and at the services.

Induction and Training of Directors

Selection of new trustees is the responsibility of the board of trustees alone, and appointment for a three-year term is by a resolution of the trustees. During 2023/2024 there were no changes to the trustees with all 5 trustees remaining in post. No plans exist to expand the number of trustees.

An induction process for new directors/trustees has been defined as part of the board's policies and will be effective from the next additions to the board. All directors are apprised of their roles and responsibilities as directors of a company and trustees of a trust and are provided with copies of the key documents governing Mariposa International including the board's policies. In the induction process, trustees are also directed towards the Charity Commission's range of online publications, including 'The Essential Trustee.'

Mariposa International (SG) Ltd

Report of the Trustees for the year ended 31 October 2024

Objects

The objects of the charity are the protection and preservation of good health of parents and their families affected by gestational loss, stillbirth or death of a baby, in particular, but not exclusively by the holding of commemorative services and the provision of a variety of support services including a national telephone helpline, befriending groups, counselling and therapy.

UK Issue: Baby loss has been an issue for thousands of years, however over recent years, advancements in the early detection of pregnancies, has led to people finding out from as early as 4 weeks that they are pregnant. This, however, means that they are also then aware from an earlier stage if they suffer a loss. In the UK, miscarriage continues to affect around 1-in-4 pregnancies or around 250,000 each year, with around 3,000 Stillbirths, and a similar number of Neonatal and Early Years losses being reported. Even though there have been reductions, the UK continues to fall well short of many Western Developed nations in levels of Stillbirths.

International: Baby loss is a global issue with an estimated 23 million miscarriages [Lancet Report 2021], 2.6 million stillbirths [Lancet Report 2016], and 5.495 million neonatal and early years' losses [WHO and other sources].

The aims of the charity are fulfilled in 4 main ways:

Services: The Saying Goodbye Services were the first national set of remembrance services for people who have suffered baby loss and were launched by the charity in 2012. Held at Cathedrals, Minsters, Abbeys and significant venues across the UK and internationally, the services are open to all people regardless of faith or no faith and look to celebrate, acknowledge and remember the lives unlive or cut short. During 2023-2024, the charity held 19 services in 7 countries.

Support: The Saying Goodbye support service, now provides support to tens of thousands of people every week, via befrienders, social media (Instagram/Twitter(X)/Facebook/Pinterest) forums, counsellors, and more. Saying Goodbye primarily supports people who have suffered baby loss at any stage of pregnancy, at birth, or during infancy. The charity currently does not have the resources to provide a full-time national helpline, however, it currently provides 'Telephone Support' to people who request it.

Additional Support: The charity has five additional support divisions.

- 'GrowingYou' is a specialist division working with people who are pregnant following losing a baby, as the trauma of loss can cause significant fear for people.
- 'Waiting for you' supports people through the adoption process.
- 'Holding Hope' supports parents (many of whom have gone through baby loss) through fertility treatment.
- 'Love in Every Tear' supports people who are supporting others through loss.
- 'So Cherished' supports parents who have received a terminal diagnosis over their baby.

Resources and Training: The charity saw the need for better resources to be used within hospitals and the wider medical community, and as such produced the 'Baby Loss and You' leaflet. This leaflet is now used in around 70% of NHS trusts and hospitals and is provided free of charge by the charity. In addition, the charity has access to other resources that it is able to provide. Furthermore, the charity also provides training

Mariposa International (SG) Ltd

Report of the Trustees for the year ended 31 October 2024

sessions with midwifery teams, bereavement midwives, and other medical professionals, to improve patient care, support and experience.

Campaigning: Saying Goodbye works with various agencies including NHS England and others to encourage best practice, and to actively campaign for improvements in pre- and post-loss care. In May 2016, the charity was awarded 'Stakeholder' status with the Department of Health and Social Care and is actively working with this department, as well as members of Parliament and members of the House of Lords, to bring about improvements in care. Though the standard of care has seen improvements, such as the introduction of bereavement suites in some hospitals, there are still vast chasms of inequality in the standard of care, and the charity is committed to helping bring about change. In July 2017, the charity saw the 'National Loss Certificate' Bill introduced into the House of Lords, which it has campaigned for with the help of Baroness Floella Benjamin DBE. This looks to see a voluntary certificate introduced allowing babies lost before 24 weeks gestation, the chance to be formally recognised and registered. Political hold-ups due to Brexit and then the Covid-19 pandemic have meant this has progressed slower than hoped. In 2021 this received another reading in the House of Lords.

In February 2018 the Secretary of State for Health (The Rt Hon Jeremy Hunt) announced the first National Review into baby loss pre-24-weeks gestation, including looking at the support systems in place for parents, certification and more. Zoe Clark-Coates MBE, the trustee and director of Mariposa International, was appointed by the DHSC and No 10 to co-chair the review. After five and a half years, the review was laid in Parliament in July 23, putting forward 73 recommendations to overhaul clinical care and support of any pre-24-week loss, with the Prime Minister accepting all 73. Mariposa International has been involved on the review's advisory panel, sharing the views and experiences of the hundreds of thousands of people it has worked with, and is involved in the implementation of the review. The first of the recommendations to be implemented will be the new 'Certificate of Loss', which will be a fulfilment of nearly a decade of work by the charity, impacting millions of lives.

In February 2024 the new 'Certificate of Loss' was formally introduced by the UK government, and then was fully rolled out in October 2024, with tens of thousands of certificates being immediately applied for, underlying the critical importance of our campaign, dedicated work and their implementation.

The issue of loss:

Baby loss has always been a taboo subject with a stigma often attached to people who experience it, meaning that it is often never addressed or openly discussed. The 'Don't tell anyone until you are 12 weeks' message means that people suffer in silence, not wanting to share their pain. Furthermore, as friends and family often struggle to know what to say about someone's loss, they will often choose not to say anything and hope that the person gets over it, which again makes the person going through the loss feel unable to share or ask for help and support.

Grief over baby loss can be extreme and must be dealt with for people to move forward positively with their lives, as all too often they can become caught in a cycle of grief. The outworking of unresolved grief can often lead to physical, emotional and mental illness, which can directly impair and hinder a person's life. This can often have implications and adverse effects on relationships, employment and many other areas of life. The 'need' to have an avenue for acknowledging and remembering a loss is key to working through and overcoming grief, which is why the services and support provided by the charity are vital.

Mariposa International (SG) Ltd

Report of the Trustees for the year ended 31 October 2024

Performance against Objects and Future Plans

In the year November 2023 to October 2024, the charity ran 19 'Saying Goodbye' services. These included services at Canterbury Cathedral, Christchurch Cathedral in Dublin, St Anne's in Belfast, St Giles Cathedral in Edinburgh, Llandaff Cathedral in Wales, St John the Divine Cathedral in New York and The American Cathedral in Paris to name a few, providing services in 7 countries. The charity does not count the number of attendees at any service, as the foundation of its work is to help each individual who has suffered loss or been affected by the loss of a child.

Over the 2023/2024 period, the charity has continued to gain media coverage and has featured in numerous newspaper and magazine articles across the UK. In addition to the print media coverage, there has been TV exposure and radio interviews for stations including Global Radio (Heart, Capital), BBC Radio, Talk Radio, Bauer Media, the BBC, ITV, and Talk TV. The standing of Mariposa International as being one of the (if not the) leading baby loss support charity, now means that the charity and its founders and CEO's are called on a regular basis by the BBC and other radio stations across the UK to comment on baby loss related stories. Global publications like the New York Times, Agence France and Associated Press also now use the charity for comment and advice on stories, gaining a huge profile for the charity and its work. The standing of Zoe-Clark-Coates MBE as co-chair and author of the Pregnancy Loss Review, has also given significant media coverage for the charity.

The charity continued its Mariposa Awards, held as part of its annual Mariposa Ball in London. At the 2024 awards, the charity received hundreds of nominations from across the UK and presented awards to over 30 frontline healthcare professionals involved in baby loss care and support.

The charity continues to oversee the work of the US division of the charity 'Friends of Mariposa International Inc.' or 'Mariposa International', a 501(c)3 organisation, and it continues to raise the charity profile and provide support across North America. During 2024, four services were held in New York, Philadelphia, Boston and Hartford with significant work undertaken to expand the North American work. This included governmental level meetings with US officials to explore certification and baby loss support.

The charity's befriending and support service continues to evolve and grow and is used by tens of thousands of people each week. The charity has pioneered the use of social media and has harnessed it as a keyway of reaching people and providing support globally.

- Facebook continues to have the largest reach, and combined with the CEO's public Facebook account saw continued growth from around 200,000 followers at the start of November 2023 to around 205,000 followers at the end of October 2024.
- Twitter has around 13,000 followers.
- Pinterest has around 58,000 followers.
- The charity's Instagram page has now grown to around 28,000 followers and is the fastest growing platform the charity uses. In addition, the charity CEO uses her own Instagram account daily to promote the work of the charity, the services, events, fundraising projects and opportunities and more, to her audience of around 120,000 followers.

In September of 2024 the decision was made to rebrand the charity to 'Mariposa International' to bring into line the UK and global presence of the charity. To achieve this, the UK charity became 'Mariposa International (SG) Ltd' trading as both 'Mariposa International' and 'Saying Goodbye' and completed the necessary legal changes with Companies House, HMRC and the Charity Commission. This process also involved the creation of a new logo, and in time, new websites.

Mariposa International (SG) Ltd

Report of the Trustees for the year ended 31 October 2024

Following the success of the campaign for certification, the charity, once again working with Baroness Benjamin, introduced the 'Still Birth (Definition) Bill' in the House of Lords, which looks to bring down the term at which loss is identified as a stillbirth (24-weeks in the UK) down to 20 week's gestation.

In 2024, the charity also launched a new venture called the 'Global Baby Loss Alliance', which will bring together experts in the field of baby loss, as well as governments, NGO's, organisations and practitioners globally to share best practice, look at the introduction of certification globally and improve baby loss care and support.

The effectiveness of the charity's work can be seen on many levels.

- Feedback via letters, emails, calls, befriending, and social media, about the benefits, short and long-term in people's lives, and in the lives of their families and friends.
- Attendance at the Saying Goodbye services, which have seen thousands of people attend and receive support.
- Consistent numbers using the support services provided by the charity on a daily basis.
- Increased numbers of people, hospitals and medical professionals using the charity's resources.
- The campaign for certification being successful, with the rolling out in February and October 2024

The introduction of the certificates of loss following the 10-year campaign by the charity, highlights one of the milestones in the charity's work to acknowledge baby loss and improve support for anyone affected by baby loss, whether recently or historically. The certification scheme, which is fully funded by the UK government, has been introduced across England, allowing anyone who suffers a pre-24-week baby loss to receive full recognition of their loss with an official government issued certificate. Furthermore, the charity also campaigned for this to be retrospective, and the government agreed, so now anyone who has suffered a loss at any point, whether years or decades ago, can also apply.

Fundraising & Income

During the 2023-2024 financial year, the charity saw continued fundraising initiatives and donations.

Monthly donations still track below other fundraising streams and currently bring in around 1.50% of the charity's income.

During this financial year, the charity received a restricted grant for £19,600 and the trustees continue to look at other forms of income generation including Corporate Support, Monthly Donations, Restricted and Un-Restricted Grants, Fundraising Events and more, as it seeks to create a consistent income stream, so as to better plan the charity's activities and growth.

Current/Future Plans

- The charity looks to increase the distribution of the 'Baby Loss and You' leaflet and other resources across the NHS, plus is hoping to redesign these resources.
- The charity will continue to build on its position as a stakeholder with the Dept of Health and will explore other opportunities to campaign for change.

Mariposa International (SG) Ltd

Report of the Trustees for the year ended 31 October 2024

- The charity will seek to increase the reach and effectiveness of the support offered, as well as provide further training to midwives and healthcare professionals nationally, as well as workplaces with the Mariposa Gold Standard accreditation scheme.
- The charity will continue its highly successful 'Race for Love' fundraising project, plus look to increase 'Jump For Love', Regional Snowballs and other fundraising projects, including the Mariposa Ball.
- The charity will look to expand the Saying Goodbye services and the work of the charity in the USA & Canada.
- The charity will look for opportunities to expand the Saying Goodbye services into Mainland Europe, as well as to further locations globally.
- The charity will continue to grow the hugely successful Mariposa Awards, which recognise the incredible work of frontline NHS workers in the provision of bereavement care through baby loss.
- The charity will continue its work with Baroness Benjamin in the House of Lords, with the Private Members Bill to change the 'Still Birth Definition' from 24 weeks to 20 weeks.

Further Expansion:

- Priority - Establishment of National Baby Loss Helpline
- Expansion of Global services, support and fundraising team
- Further development of the National Befriending Service & local Hospital Liaison Service
- Launch of new divisional websites and socials for the charity
- Expansion of Mariposa Ball
- Development of new charity website, branding and socials.

Risk Review

The trustees recognise the importance of continually monitoring all risks associated with the charity's ongoing work. As such the trustees continue to undertake reviews of the charity's current work and upcoming work to ensure that risks are fully assessed and managed accordingly.

Reserves Policy

Reserves are defined as totally unrestricted funds. At all times, the desired level of cash reserves held by Mariposa International (SG) Ltd have being set at the equivalent to three months of budgeted annual unrestricted expenditure. The minimum level of cash reserves currently held at the year-end exceeds this, giving a degree of confidence to the trustees to consider that the Charity will be a going concern for the year ahead.

Directors' Responsibilities

The trustees (who are also directors of Mariposa International for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements for each financial period

Mariposa International (SG) Ltd
Report of the Trustees for the year ended 31 October 2024

in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

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 the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period, in preparing these financial statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) observe the methods and principles within Charities SORP 2019 (FRS 102);
- d) State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in its activities.

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

In approving the Report of the Directors/Trustees, we also approve the Directors' report included therein in our capacity as company directors.

The Report of the Directors/Trustees has been prepared in accordance with special provisions of the Companies Act, relating to small entities.

Approved by the directors and signed on their behalf by:

Signed.....

Director's name Andrew Clark-Coates

Date 21.7.25

Mariposa International (SG) Ltd
Statement of Financial Activities (includes summary of income and expenditure)
for the year to 31st October 2024

	Notes	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds All Unrestricted
		31 Oct 2024	31 Oct 2024	31 Oct 2024	31 Oct 2023
		£	£	£	£
Income					
Donations & Other		-	145,083	145,083	229,088
Grants		19,600	-	19,600	-
Interest		-	1,280	1,280	500
Total Income		<u>19,600</u>	<u>146,363</u>	<u>165,963</u>	<u>229,588</u>
Expenditure					
Charitable Activities	2	3,267	198,233	201,500	163,730
Total Expenditure		<u>3,267</u>	<u>198,233</u>	<u>201,500</u>	<u>163,730</u>
Total Net Income		<u>16,333</u>	<u>(51,870)</u>	<u>(35,537)</u>	<u>65,858</u>
Reconciliation of					
Total funds brought forward			177,926	177,926	112,068
Total funds carried forward		<u>16,333</u>	<u>126,056</u>	<u>142,389</u>	<u>177,926</u>

There were no recognized gains or losses for the year ended 31st October 2024 and 31st October 2023 other than those included in the Statement of Financial Activities.

Mariposa International (SG) Ltd
Balance Sheet
as at 31st October 2024

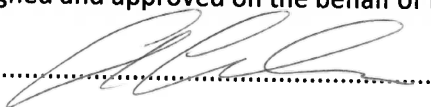
	Notes	31 Oct 2024		31 Oct 2023	
		£	£	£	£
Current Assets					
Stock	8	2,827		2,577	
Debtors	6	6,000		2,090	
Cash at Bank and in Hand		135,712		175,359	
		<u>144,539</u>		<u>180,026</u>	
Creditors : Amounts falling due within one year	7	(2,150)		(2,100)	
Net Current Assets			<u>142,389</u>		<u>177,926</u>
Net Assets			<u><u>142,389</u></u>		<u><u>177,926</u></u>
Charity Funds					
Unrestricted	10		126,056		177,926
Restricted Funds			16,333		-
Total Charity Funds			<u><u>142,389</u></u>		<u><u>177,926</u></u>

The directors have taken advantage of the Companies Act 2006 in not having these accounts audited under Section 477 (1). No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and s387 of the Companies Act 2006 and for preparing accounts which give a true and fair view of the state of affairs of the company at 31 October 2024 and of its profit for the year then ended in accordance with the requirements of s396 and which comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Signed and approved on the behalf of the Board on 21 July 2025



Director Andrew Clark-Coates

Company no: 08241785

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**Notes to the Financial Statements
for the year ended 31 October 2024**

1. Accounting Policies

Basis of Accounts Preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland (FRS 102) second edition published 2019 and the Charities Act 2011. The Financial statements are prepared on a going concern basis under the historic cost convention modified to include certain items at fair value when applicable. The financial statements are prepared in sterling which is the functional currency of the charity. Significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Allocation of support and governance costs

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory independent examination and any legal fees together with an apportionment of overhead and support costs relating to trustees meetings.

Mariposa International (SG) Ltd
Notes to the Financial Statements
for the year ended 31 October 2024

Value Added Tax

The charity is not registered for VAT. In common with many other similar charities expenses are inflated by VAT, which cannot be recovered.

Estimation uncertainty

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes two bank accounts and a PayPal account

Creditors and provisions

Creditors and provisions 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 obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost.

Depreciation would be provided at rates calculated to write off the cost less estimated residual value, over their expected useful lives.

Going Concern

The overall increase in interest activity and moving to an international status gives the trustees confidence that the charity appears to remain viable for the year ahead

Stock

The small amount of Stock is stated at the lower of cost and estimated selling price less costs to complete and sell.

Cost includes all costs of purchase, production and other costs incurred in bringing to its present location and condition.

Cost is calculated using the first-in first out formula.

Provision is made for damaged, obsolete and slow moving stock where appropriate.

Mariposa International (SG) Ltd
Notes to the Financial Statements (cont.)
for the year ended 31 October 2024

	31 Oct 2024	31 Oct 2023
	£	£
2 Charitable activities		
Directors Services	84,000	84,100
Costs of fundraising and awareness events	81,327	44,786
Travel	7,471	15,791
Admin salary support	4,497	4,201
Admin costs	3,527	3,035
Communication costs and software	7,389	2,970
Governance costs (as below)	1,904	1,888
Insurance	1,459	1,687
Storage	3,350	1,650
Equipment	3,826	1,561
Advertising and Promotion	908	906
Overseas Development costs	502	669
Bank and Finance Charges	243	405
Sundries	1,097	80
	<u>201,500</u>	<u>163,730</u>
3 Governance Costs		
	31 Oct 2024	31 Oct 2023
	£	£
Independent Examiner's Fees (includes £75 balance re previous year)	1,850	1,875
Companies House Fees	54	13
	<u>1,904</u>	<u>1,888</u>
4 Net Incoming Resources for the Year	31 Oct 2024	31 Oct 2023
This is stated after charging:	£	£
Independent Examination & Statutory Accounts preparation	1,850	1,800
5 Taxation		
As a charity, Mariposa International (SG) Ltd is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.		
6 Debtors	31 Oct 2024	31 Oct 2023
	£	£
Estimated donations via Just Giving	6,000	2,090
	<u>6,000</u>	<u>2,090</u>
7 Creditors: amounts falling due within one year	31 Oct 2024	31 Oct 2023
	£	£
Trade Creditors	300	300
Accruals	1,850	1,800
	<u>2,150</u>	<u>2,100</u>

Mariposa International (SG) Ltd
Notes to the Financial Statements (cont.)
for the year ended 31 October 2024

	2024	2023
	£	£
8 Stock	2,827	2,577
This consists mainly of Books (for resale) and pin badges		

9 Related Party Transactions

In the year, £84,000 was paid in Professional Fees to CCEM, (Compared with last year (2023) £84,000) which Administrates the charity, Plans, Facilitates and Manages all of the 'Saying Goodbye Services' and other events, plus much more. This is less that 25% of the true market value of the services provided. Andy & Zoe Clark-Coates are Directors of CCEM.

£250,000 remains payable as and when the charity has funds to be able to repay. A monthly fee is included to pay for the on-going services of CCEM to look after the operational side of the charity.

Julie Watts also a director is paid annum for storage costs. These were the required storage costs of the charity's equipment, stock, leaflets etc, and was assessed to be less than half the charge payable for a storage unit.

10 Total Fund Balances

FUND BALANCES	As at	Income	Expenditure	As at
	31 Oct 2023			31 Oct 2024
	£	£	£	£
Unrestricted Funds	177,926	146,363	198,233	126,056
Restricted Funds	-	19,600	3,267	16,333
TOTAL	<u>177,926</u>	<u>165,963</u>	<u>201,500</u>	<u>142,389</u>

Restricted funds:

Unspent balance of Big Lottery Grant of £19600

Unrestricted funds

Includes various donations via existing standing orders or fundraising events including an annual Ball

**Mariposa International (SG) Ltd
Independent Examiners Report
For the year ended 31 October 2024**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 October 2024 which are set out on the preceding pages 9 to 14

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) 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 the company 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 company'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.

Independent Examiner's Statement

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act or
- (2) the accounts do not accord with those records
- (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 (FRS102).

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.

Name
Relevant Professional Qualifications
Address

Gary Peter Brookes
FCA BSc
130 Wombourne Park
Wolverhampton
South Staffs
WV5 0LY

Date : July 2025

Mariposa International (SG)

England & Wales - Charity number 1151108

Accounts

The Mariposa Trust

Financial Statements

For the year to

31 October 2023

Gary Brookes

Chartered Accountant
& Independent Examiner

Wombourne

The Mariposa Trust

Report of the Trustees/Directors For the year to 31 October 2023

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The Mariposa Trust

Directorate and Administration For the year to 31 October 2023

Directors/Trustees of Charity	Andrew Clark-Coates Zoe Clark-Coates Julie Watts Jason Evans Sarah Alei
Registered Office	20-22 Wenlock Rd London N1 7GU
Independent Examiner	Gary Peter Brookes FCA BSc Chartered Accountant 130 Wombourne Park Wombourne WV5 0LY
Bankers	Lloyds Bank plc Tamworth
Company Number	08241785
Company incorporated	5 th October 2012
Charity Number	1151108
Charity registered	6 th March 2013

The Mariposa Trust

Report of the Trustees 2022/23

The directors present their report and the independently examined financial statements for the year to 31 October 2023. The Mariposa Trust is a company limited by guarantee, incorporated on 5th October 2012, amended by a special resolution 5th March 2013 not having a share capital and registered with the Charity Commission on 6th March 2013. The company is governed by a board of trustees operating under the Trust's Memorandum and Articles of Association dated 5th October 2012. The trust has the working name of 'Saying Goodbye.'

The Key People Involved:

Zoe Clark-Coates MBE BCAh: Founder, Trustee and Director

Andrew Clark-Coates BCAh: Founder, Trustee and Director

Emilie De Bruijn: Services Marketing Manager (PT Volunteer)

Cate Poolton: Events Manager (PT Volunteer) (Project Manager)

Dylan & Jody Jones: IT & Services (PT Volunteer) (IT & Charity Workers)

Lauren Burton: Asst. Head of UK Fundraising (PT Volunteer)

David Burton: Race for Love Manager (PT Volunteer)

Laura Warren: Race for Love Administrator (PT Volunteer)

Siobhan Abrahams: Services and Events Support (PT Volunteer) (Pharmacist)

Sue & Richard Clark: SG Service Asst. Managers (PT Volunteers) (Therapists)

Julie Watts, Jason Evans and Sarah Alei (Trustees and Directors)

We have a team of over 240 other volunteers who assist with Fundraising, PR, IT, Support and at the services.

Induction and Training of Directors

Selection of new trustees is the responsibility of the board of trustees alone, and appointment for a three-year term is by a resolution of the trustees. During 2022/2023 there were no changes to the trustees with all 5 trustees remaining in post. No plans exist to expand the number of trustees.

An induction process for new directors/trustees has been defined as part of the board's policies and will be effective from the next additions to the board. All directors are apprised of their roles and responsibilities as directors of a company and trustees of a trust and are provided with copies of the key documents governing The Mariposa Trust including the board's policies. In the induction process, trustees are also directed towards the Charity Commission's range of online publications, including 'The Essential Trustee.'

The Mariposa Trust

Report of the Trustees 2022/23

COVID-19: Global Pandemic

In March of 2020, the UK and most of the world suffered the full effects of the Covid-19 pandemic. This caused a reduction in financial support, fundraising and volunteering for over 2-years, but 2022-2023 saw a return to more level donation/fundraising income streams. The charity continues to carry reserves to meet any future challenges like Covid-19.

Objects

The objects of the charity are the protection and preservation of good health of parents and their families affected by gestational loss, stillbirth or death of a baby, in particular, but not exclusively by the holding of commemorative services and the provision of a variety of support services including a national telephone helpline, befriending groups, counselling and therapy.

UK Issue: Baby loss has been an issue for thousands of years, however over recent years, advancements in the early detection of pregnancies, has led to people finding out from as early as 4 weeks that they are pregnant. This, however, means that they are also then aware from an earlier stage if they suffer a loss. In the UK, miscarriage continues to affect around 1-in-4 pregnancies or around 250,000 each year, with around 3,000 Stillbirths, and a similar number of Neonatal and Early Years losses being reported. Even though there have been reductions, the UK continues to fall well short of many Western Developed nations in levels of Stillbirths.

International: Baby loss is a global issue with an estimated 23 million miscarriages [Lancet Report 2021], 2.6 million stillbirths [Lancet Report 2016], and 5.495 million neonatal and early years' losses [WHO and other sources].

The aims of the trust are fulfilled in 4 main ways:

Services: The Saying Goodbye Services were the first national set of remembrance services for people who have suffered baby loss and were launched by the charity in 2012. Held at Cathedrals, Minsters and at Abbeys across the UK and internationally, the services are open to all people regardless of faith or no faith and look to celebrate, acknowledge and remember the lives un-lived or cut short. During 2022-2023, the charity was able to resume services following the pandemic and held twenty over the 22-23 FY.

Support: The Saying Goodbye support service, now provides support to tens of thousands of people every week, via befrienders, social media (Instagram/Twitter(X)/Facebook/Pinterest) forums, counsellors, and more. Saying Goodbye primarily supports people who have suffered baby loss at any stage of pregnancy, at birth, or during infancy. The charity currently does not have the resources to provide a national helpline, however, it currently provides 'Telephone Support' to people who request it.

Additional Support: The trust also has five additional support divisions.

- 'GrowingYou' is a specialist division working with people who are pregnant following losing a baby, as the trauma of loss can cause significant fear for people.
- 'Waiting for you' supports people through the adoption process.

The Mariposa Trust

Report of the Trustees 2022/23

- 'Holding Hope' supports parents (many of whom have gone through baby loss) through fertility treatment.
- 'Love in Every Tear' supports people who are supporting others through loss.
- 'So Cherished' supports parents who have received a terminal diagnosis over their baby.

Resources and Training: The charity saw the need for better resources to be used within hospitals and the wider medical community, and as such produced the 'Baby Loss and You' leaflet. This leaflet is now used in around 70% of NHS trusts and hospitals and is provided free of charge by the charity. In addition, the charity has access to other resources that it is able to provide. Furthermore, the charity also provides training sessions with midwifery teams, bereavement midwives, and other medical professionals, to improve patient care, support and experience.

Campaigning: Saying Goodbye works with various agencies including NHS England and others to encourage best practice, and to actively campaign for improvements in pre- and post-loss care. In May 2016, the charity was awarded 'Stakeholder' status with the Department of Health and Social Care and is actively working with this department, as well as members of Parliament and members of the House of Lords, to bring about improvements in care. Though the standard of care has seen improvements, such as the introduction of bereavement suites in some hospitals, there are still vast chasms of inequality in the standard of care, and the charity is committed to helping bring about change. In July 2017, the charity saw the 'National Loss Certificate' Bill introduced into the House of Lords, which it has campaigned for with the help of Baroness Floella Benjamin DBE. This looks to see a voluntary certificate introduced allowing babies lost before 24 weeks gestation, the chance to be formally recognised and registered. Political hold-ups due to Brexit and then the Covid-19 pandemic have meant this has progressed slower than hoped. In 2021 this received another reading in the House of Lords.

In February 2018 the Secretary of State for Health (The Rt Hon Jeremy Hunt) announced the first National Review into baby loss pre-24-weeks gestation, including looking at the support systems in place for parents, certification and more. Zoe Clark-Coates MBE, the trustee and director of the Mariposa Trust, was appointed by the DHSC and No 10 to co-chair the review. After five and a half years, the review was laid in Parliament in July 23, putting forward 73 recommendations to overhaul clinical care and support of any pre-24-week loss, with the Prime Minister accepting all 73. The Mariposa Trust has been involved on the review's advisory panel, sharing the views and experiences of the hundreds of thousands of people it has worked with, and is involved in the implementation of the review. The first of the recommendations to be implemented will be the new 'Certificate of Loss', which will be a fulfilment of nearly a decade of work by the charity, impacting millions of lives.

The Mariposa Trust

Report of the Trustees 2022/23

The issue of loss:

Baby loss has always been a taboo subject with a stigma often attached to people who experience it, meaning that it is often never addressed or openly discussed. The 'Don't tell anyone until you are 12 weeks' message means that people suffer in silence, not wanting to share their pain. Furthermore, as friends and family often struggle to know what to say about someone's loss, they will often choose not to say anything and hope that the person gets over it, which again makes the person going through the loss feel unable to share or ask for help and support.

Grief over baby loss can be extreme and must be dealt with for people to move forward positively with their lives, as all too often they can become caught in a cycle of grief. The outworking of unresolved grief can often lead to physical, emotional and mental illness, which can directly impair and hinder a person's life. This can often have implications and adverse effects on relationships, employment and many other areas of life. The 'need' to have an avenue for acknowledging and remembering a loss is key to working through and overcoming grief, which is why the services and support provided by the charity are vital.

Performance against Objects and Future Plans

In the year November 2022 to October 2023, the charity ran 20 'Saying Goodbye' services. These included services at Canterbury Cathedral, Christchurch Cathedral in Dublin, St Anne's in Belfast, St Giles Cathedral in Edinburgh, and Llandaff Cathedral in Wales to name a few, providing services in 5 countries. The charity does not count the number of attendees at any service, as the foundation of its work is to help each individual who has suffered loss or been affected by the loss of a child.

Due to the pandemic, the charity decided to implement a series of online services of remembrance (virtual gatherings). Launched in April 2020, these have continued throughout 2021 and 2022, but were placed on hold in mid-2023 due to the intensive work/time commitment needed each month by the team. These events mix music, poetry, acts of remembrance and more to remember each life lost. The charity utilised its team of volunteers, expert singers and musicians to produce content from their homes and also venues, and using equipment the charity owned (due to lottery funding in previous years), produced in-house a set of high-quality 40-minute services, that were then live streamed on Facebook, YouTube and via the charity's own website online.sayinggoodbye.org.

Over the 2022/2023 period, the charity has continued to gain media coverage and has featured in numerous newspaper and magazine articles across the UK. In addition to the print media coverage, there has been TV exposure and radio interviews for stations including Global Radio (Heart, Capital), BBC Radio, Talk Radio, Bauer Media, the BBC, ITV, GB News and Talk TV. The standing of the Mariposa Trust as being one of the (if not the) leading baby loss support charity, now means that the charity and its founders and CEO's are called on a regular basis by the BBC and other radio stations across the UK to comment on baby loss related stories. Global publications like the New York Times, Agence France and Associated Press also now use the charity for comment and advice on stories, gaining a huge profile for the charity and its work. The standing of Zoe-Clark-Coates MBE as co-chair and author of the Pregnancy Loss Review, has also given significant media coverage for the charity.

The Mariposa Trust

Report of the Trustees 2022/23

The charity continued its Mariposa Awards, held as part of its annual Mariposa Ball in London. At the 2023 awards, the charity received hundreds of nominations from across the UK and presented awards to over 25 frontline healthcare professionals involved in baby loss care and support.

The charity continues to oversee the work of the US division of the charity 'Friends of Mariposa International Inc.' or 'Mariposa International', a 501(c)3 organisation, and it continues to raise the charity profile and provide support across North America. Although no services have taken place since the pandemic, 2024 will see the relaunch of the services and expansion of its North American work.

The charity's befriending and support service continues to evolve and grow and is used by tens of thousands of people each week. The charity has pioneered the use of social media and has harnessed it as a key way of reaching people and providing support globally.

- Facebook continues to have the largest reach, and combined with the CEO's public Facebook account saw continued growth from around 170,000 followers at the start of November 2021 to around 200,000 followers at the end of October 2023.
- Twitter has around 13,000 followers.
- Pinterest has around 58,000 followers.
- The charity's Instagram page, has now grown to around 18,500 followers. In addition, the charity CEO uses her own Instagram account daily to promote the work of the charity, the services, events, fundraising projects and opportunities and more, to her audience of around 108,000 followers.

The effectiveness of the charity's work can be seen on many levels.

- Feedback via letters, emails, calls, befriending, and social media, about the benefits, short and long-term in people's lives, and in the lives of their families and friends.
- Attendance at the Saying Goodbye services and the online services which have seen tens of thousands of people attend/login and receive support.
- Increased numbers using the support services provided by the charity on a daily basis.
- Increased numbers of people, hospitals and medical professionals using the charity's resources.
- The campaign for certification being successful, with the rolling out soon to start.

The Mariposa Trust

Report of the Trustees 2022/23

Fundraising & Income

During the 2022-2023 financial year, the charity saw an increased return to fundraising, following the pandemic. This has allowed the charity to consolidate reserves, which were used during the pandemic.

Monthly donations still track below other fundraising streams, and currently bring in around 1.00% of the charity's income.

During the FY, the charity received an unrestricted grant for £100,000 and the trustees continue to look at other forms of income generation including Corporate Support, Monthly Donations, Restricted and Un-Restricted Grants, Fundraising Events and more, as it seeks to create a consistent income stream, so as to better plan the charity's activities and growth.

Current/Future Plans

- The charity looks to increase the distribution of the 'Baby Loss and You' leaflet and other resources across the NHS, plus is hoping to redesign these resources.
- The charity will continue to build on its position as a stakeholder with the DOH and will explore other opportunities to campaign for change.
- The charity will seek to increase the reach and effectiveness of the support offered, as well as provide further training to midwives and healthcare professionals nationally, as well as workplaces with the Mariposa Gold Standard accreditation scheme.
- The charity will continue its highly successful 'Race for Love' fundraising project, plus look to increase 'Jump For Love', Regional Snowballs and other fundraising projects, including the Mariposa Ball.
- The charity will look to expand the Saying Goodbye services and the work of the charity in the USA & Canada.
- The charity will look for opportunities to expand the Saying Goodbye services into Mainland Europe, as well as to further locations globally.
- The charity will continue to grow the hugely successful Mariposa Awards, which recognise the incredible work of frontline NHS workers in the provision of bereavement care through baby loss.

The Mariposa Trust

Report of the Trustees 2022/23

Further Expansion:

- Priority - Establishment of National Baby Loss Helpline
- Expansion of Global services, support and fundraising team
- Further development of the National Befriending Service & local Hospital Liaison Service
- Launch of new divisional websites and socials for the charity
- Expansion of Mariposa Balls
- Development of new charity website, branding and socials.

Risk Review

The trustees recognise the importance of continually monitoring all risks associated with the charity's ongoing work. As such the trustees continue to undertake reviews of the charity's current work and upcoming work to ensure that risks are fully assessed and managed accordingly.

Reserves Policy

Reserves are defined as totally unrestricted funds. At all times, the acceptable level of cash reserves held by the Trust will be equivalent to three months of budgeted annual unrestricted expenditure. The Minimum level of cash reserves held by the Trust will be equivalent to three months of budgeted annual unrestricted expenditure.

The Mariposa Trust
Report of the Trustees 2022/23

Directors' Responsibilities

The trustees (who are also directors of Mariposa Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements for each financial period in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

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 the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the trustees are required to:

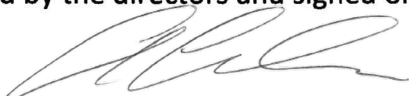
- a) select suitable accounting policies and then apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) observe the methods and principles within Charities SORP 2019 (FRS 102);
- d) State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in its activities.

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

In approving the Report of the Directors/Trustees, we also approve the Directors' report included therein in our capacity as company directors.

The Report of the Directors/Trustees has been prepared in accordance with special provisions of the Companies Act, relating to small entities.

Approved by the directors and signed on their behalf by:

Signed.....


Director's name Andrew Clark-Coates

Date 22.7.24

The Mariposa Trust
Statement of Financial Activities (includes summary of income and expenditure)
for the year to 31st October 2023

	Notes	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
		31 Oct 2023	31 Oct 2023	31 Oct 2023	Oct 2022
		£	£	£	£
Income					
Donations & Other Income			229,088	229,088	130,141
Grants		-	-	-	10,000
Interest		-	500	500	1
Total Income		<u>-</u>	<u>229,588</u>	<u>229,588</u>	<u>140,142</u>
Expenditure					
Charitable Activities	2	7,800	155,930	163,730	121,781
Total Expenditure		<u>7,800</u>	<u>155,930</u>	<u>163,730</u>	<u>121,781</u>
Total Net Income		<u>(7,800)</u>	<u>73,658</u>	<u>65,858</u>	<u>18,361</u>
Reconciliation of funds:					
Total funds brought forward		7,800	104,268	112,068	93,707
Total funds carried forward		<u>-</u>	<u>177,926</u>	<u>177,926</u>	<u>112,068</u>

There were no recognized gains or losses for the year ended 31st October 2023 and 31st October 2022 other than those included in the Statement of Financial Activities.

The Mariposa Trust
Balance Sheet
as at 31st October 2023

	Notes	31 Oct 2023		31 Oct 2022	
		£	£	£	£
Current Assets					
Stock	8	2,577		3,000	
Debtors	6	2,090		-	
Cash at Bank and in Hand		175,359		112,693	
		<hr/>		<hr/>	
		180,026		115,693	
Creditors : Amounts falling due within one year					
	7	(2,100)		(3,625)	
		<hr/>		<hr/>	
Net Current Assets			177,926		112,068
Net Assets			<hr/>		<hr/>
			177,926		112,068
Capital Funds					
Unrestricted	10		177,926		104,268
Restricted	10		-		7,800
Total Charity Funds			<hr/>		<hr/>
			177,926		112,068

The directors have taken advantage of the Companies Act 2006 in not having these accounts audited under Section 477 (1). No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and s387 of the Companies Act 2006 and for preparing accounts which give a true and fair view of the state of affairs of the company at 31 October 2023 and of its profit for the year then ended in accordance with the requirements of s396 and which comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Signed and approved on the behalf of the Board on 22 July 2024



Director Andrew Clark-Coates

Company no: 08241785

The Mariposa Trust
Notes to the Financial Statements
for the year ended 31 October 2023
1. Accounting Policies

Basis of Accounts Preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland (FRS 102) second edition published 2019 and the Charities Act 2011. The Financial statements are prepared on a going concern basis under the historic cost convention modified to include certain items at fair value when applicable. The financial statements are prepared in sterling which is the functional currency of the charity. Significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Allocation of support and governance costs

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice . These costs include costs related to statutory independent examination and any legal fees together with an apportionment of overhead and support costs relating to trustees meetings .

The Mariposa Trust
Notes to the Financial Statements
for the year ended 31 October 2023

Value Added Tax

The charity is not registered for VAT. In common with many other similar charities expenses are inflated by VAT, which cannot be recovered.

Estimation uncertainty

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes two bank accounts and a paypal account

Creditors and provisions

Creditors and provisions 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 obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost.

Depreciation would be provided at rates calculated to write off the cost less

Going Concern

The postponement of events and fundraising activities due to CV19 the has now been reinstated . For this reason they consider that the charity remains to be viable for the year ahead

Stock

The small amount of Stock is stated at the lower of cost and estimated selling price less costs to complete and sell.

Cost includes all costs of purchase , production and other costs incurred in bringing to its present location and condition.

Cost is calculated using the first-in first out formula.

Provision is made for damaged, obsolete and slow moving stock where appropriate.

The Mariposa Trust
Notes to the Financial Statements (cont)
for the year ended 31 October 2023

	31 Oct 2023	31 Oct 2022
	£	£
2 Charitable activities		
Directors Services	84,100	74,500
Costs of fundraising and awareness events	44,786	20,503
Travel	15,791	7,229
Admin salary support	4,201	3,912
Admin costs	3,035	3,324
Communication costs and software	2,970	3,201
Governance costs (as below)	1,888	1,688
Insurance	1,687	1,528
Storage	1,650	2,374
Equipment	1,561	2,467
Advertising and Promotion	906	124
Overseas Development costs	669	19
Bank Charges	405	167
Sundry	80	745
	<u>163,730</u>	<u>121,781</u>
3 Governance Costs		
	31 Oct 2023	31 Oct 2022
	£	£
Independent Examiner's Fees (includes £75 balance re previous year)	1,875	1,675
Companies House Fee	13	13
	<u>1,888</u>	<u>1,688</u>
4 Net Incoming Resources for the Year		
	31 Oct 2023	31 Oct 2022
	£	£
This is stated after charging:		
Independent Examination & Statutory Accounts preparation	1,800	1,675
5 Taxation		
As a charity, The Mariposa Trust is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen		
6 Debtors		
	31 Oct 2023	31 Oct 2022
	£	
Prepayments and accrued income	2,090	-
	<u>2,090</u>	<u>-</u>
7 Creditors: amounts falling due within one year		
	31 Oct 2023	31 Oct 2022
	£	£
Trade Creditors	300	300
Accruals	1,800	3,325
	<u>2,100</u>	<u>3,625</u>

The Mariposa Trust
Notes to the Financial Statements (cont)
for the year ended 31 October 2023

	2024	2023
	£	£
8 Stock	2,577	3,000
This consists mainly of Books (for resale) and pin badges		

9 Related Party Transactions

In the year, £84,100 was paid in Professional Fees to CCEM, (Compared with last year (2022) £74,500) which Administrates the charity, Plans, Facilitates and Manages all of the ‘Saying Goodbye Services’ and other events, plus much more. This is less that 25% of the true market value of the services provided. Andy & Zoe Clark-Coates are Directors of CCEM. This year these fees consist of the annual trustees previous year agreed fees of £73,500 plus £10,600 which relates to an outstanding amounts re the pandemic periods.

£250,000 remains payable as and when the charity has funds to be able to repay. A monthly fee is included to pay for the on-going services of CCEM to look after the operational side of the charity.

Julie Watts also a director is paid annum for storage costs. These were the required storage costs of the charity's equipment, stock, leaflets etc, and was assessed to be less than half the charge payable for a storage unit.

10 Total Fund Balances

	As at			As at
FUND BALANCES	31 Oct 2022	Income	Expenditure	31 Oct 2023
	£	£	£	£
Unrestricted Funds	104,268	229,588	155,930	177,926
Restricted Funds	7,800	-	7,800	-
TOTAL	<u><u>112,068</u></u>	<u><u>229,588</u></u>	<u><u>163,730</u></u>	<u><u>177,926</u></u>

Restricted funds:

Balance of National Lottery funds brought forward now spent

Unrestricted funds

Includes various donations via existing standing orders or fundraising events including an annual Ball

The Mariposa Trust
Independent Examiners Report
For the year ended 31 October 2023

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 October 2023 which are set out on the preceding pages 10 to 15

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) 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 the company 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 company'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.

Independent Examiner's Statement

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act or
- (2) the accounts do not accord with those records
- (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 (FRS102).

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.



Name	Gary Peter Brookes
Relevant Professional Qualifications	FCA FCIE BSc
Address	130 Wombourne Park Wolverhampton South Staffs WV5 0LY

Date : 22 July 2024

Mariposa International (SG)

England & Wales - Charity number 1151108

Accounts

The Mariposa Trust

Financial Statements

For the year to

31 October 2022

Gary Brookes

Chartered Accountant
& Independent Examiner

Wombourne

The Mariposa Trust
Report of the Trustees/Directors
For the year to 31 October 2022

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The Mariposa Trust

Directorate and Administration For the year to 31 October 2022

Directors/Trustees of Charity	Andrew Clark-Coates Zoe Clark-Coates Julie Watts Jason Evans Sarah Alei
Registered Office	20-22 Wenlock Rd London NI 7GU
Independent Examiner	Gary P Brookes FCA FCIE BSc Chartered Accountant 130 Wombourne Park Wombourne WV5 0LY
Bankers	Lloyds Bank plc Tamworth
Company Number	08241785
Company incorporated	5 th October 2012
Charity Number	1151108
Charity registered	6 th March 2013

The Mariposa Trust
Report of the Trustees 2021/2022

The directors present their report and the independently examined financial statements for the year to 31 October 2022. The Mariposa Trust is a company limited by guarantee, incorporated on 5th October 2012, amended by a special resolution 5th March 2013 not having a share capital and registered with the Charity Commission on 6th March 2013. The company is governed by a board of trustees operating under the Trust's Memorandum and Articles of Association dated 5th October 2012. The trust has the working name of 'Saying Goodbye.'

The Key People Involved:

Zoe Clark-Coates MBE BCAh: Founder, Trustee and Director

Andrew Clark-Coates BCAh: Founder, Trustee and Director

Emilie De Bruijn: Services Marketing Manager (PT Volunteer)

Cate Poolton: Events Manager (PT Volunteer) (Project Manager)

Jody Jones: Head of UK Fundraising (PT Volunteer) (Charity Worker)

Lauren Burton: Asst. Head of UK Fundraising (PT Volunteer)

David Burton: Race for Love Manager (PT Volunteer)

Laura Warren: Race for Love Administrator (PT Volunteer)

Siobhan Abrahams: Services and Events Support (PT Volunteer) (Pharmacist)

Laura Hill: Bid Writing Asst (PT Volunteer)

Sue & Richard Clark: SG Service Asst. Managers (PT Volunteers) (Therapists)

Julie Watts, Jason Evans and Sarah Alei (Trustees and Directors)

We have a team of over 220 other volunteers who assist with Fundraising, PR, IT, Support and at the services.

Induction and Training of Directors

Selection of new trustees is the responsibility of the board of trustees alone, and appointment for a three-year term is by a resolution of the trustees. During 2021/2022 there were no changes to the trustees with all 5 trustees remaining in post. No plans exist to expand the number of trustees.

An induction process for new directors/trustees has been defined as part of the board's policies and will be effective from the next additions to the board. All directors are apprised of their roles and responsibilities as directors of a company and trustees of a trust and are provided with copies of the key documents governing The Mariposa Trust including the board's policies. In the induction process, trustees are also directed towards the Charity Commission's range of online publications, including The Essential Trustee.'

COVID-19: Global Pandemic

In March of 2020, the UK and most of the world suffered the full effects of the Covid-19 pandemic. This unknown disease caused the lockdown of most countries including the UK, (including the shutting down of the UK economy) and continued to have a seismic effect globally throughout 2020, 2021 and into 2022. The charity saw the negative effect of reduced fundraising activities and donations which affected income during this time, but with fiscal planning, the charity was able to continue its work and emerge in a strong position.

During the lockdown and subsequent restrictions, the work of the charity continued unabated, and the charity saw an increase in people requiring support. However, this was also met with a reduction in the time that volunteers had available to assist the charity, (as many were having to home-school children, provide care for family members, volunteer for covid-related initiatives and more,) which increased the workload of the core team at the charity. The charity saw the following increases in the demand for support:

- People experiencing baby loss in isolation, whether at home, with a lack of any support around them, or in a hospital, with no support around them. This led to significant increases in trauma, mental health issues, PTSD and more.
- People who had experienced historic baby loss engaging with their grief. The pandemic provided people with time to process previous grief and trauma, which people are normally too busy to do. With people having no work, or a reduced ability to work, this meant that people suddenly started to process previous losses, and with a wave of global grief due to the pandemic, this triggered unprocessed grief in many people.
- People needing support, due to the inability of the NHS to provide ongoing assistance due to medical staff being reassigned due to Covid.

Zoe and Andy Clark-Coates were fortunate in May of 2022 to be invited to meet with members of the UK government including the Prime Minister and cabinet and were able to discuss and bring to their attention, the problems created by the pandemic, for those experiencing baby loss (listed above). This information was then used by the cabinet in their planning for future pandemic or national emergency situations.

The charity has always seen the majority of its yearly income raised via fundraising projects and events, as well as by singular individual or corporate donations. With the rise of the pandemic in early 2020 and its continuation throughout 2021 and into 2022, fundraising projects and events, as well as donations reduced. The trustees acted accordingly to reduce costs and manage funds, to preserve the reserves of the charity, whilst maintaining a full range of services and support. Fundraising and events began again in the last quarter of 2021 and throughout the 2021/2022 FY, the charity saw a return to normality in its ability to fundraise and seek donations.

Objects

The objects of the charity are the protection and preservation of good health of parents and their families affected by gestational loss, stillbirth or death of a baby, in particular, but not exclusively by the holding of commemorative services and the provision of a variety of support services including a national telephone helpline, befriending groups, counselling and therapy.

UK Issue: Baby loss has been an issue for thousands of years, however over recent years, advancements in the early detection of pregnancies, has led to people finding out from as early as 4 weeks that they are pregnant. This, however, means that they are also then aware from an earlier stage if they suffer a loss. In the UK, miscarriage continues to affect around 1-in-4 pregnancies or around 250,000 each year, with around 3,000 Stillbirths, and a similar number of Neonatal and Early Years losses being reported. Even though there have been reductions, the UK continues to fall well short of many Western Developed nations in levels of Stillbirths.

International: Baby loss is a global issue with an estimated 23 million miscarriages [Lancet Report 2021], 2.6 million stillbirths [Lancet Report 2016], and 5.495 million neonatal and early years' losses [WHO and other sources].

The aims of the trust are fulfilled in 4 main ways:

Services: The Saying Goodbye Services were the first national set of remembrance services for people who have suffered baby loss and were launched by the charity in 2012. Held at Cathedrals, Minsters and at Abbeys across the UK and internationally, the services are open to all people regardless of faith or no faith and look to celebrate, acknowledge and remember the lives un-lived or cut short. During 2021-2022, the charity was able to resume services following the pandemic and held 18 over the 21-22 FY.

Support: The Saying Goodbye support service, now provides support to tens of thousands of people every week, via befrienders, social media (Instagram/Twitter/Facebook/Pinterest) forums, counsellors, and more. Saying Goodbye primarily supports people who have suffered baby loss at any stage of pregnancy, at birth, or during infancy. The charity currently does not have the resources to provide a national helpline, however, it currently provides 'Telephone Support' to people who request it.

Additional Support: The trust also has five additional support divisions.

- 'GrowingYou' is a specialist division working with people who are pregnant following losing a baby, as the trauma of loss can cause significant fear for people.
- 'Waiting for you' supports people through the adoption process.
- 'Holding Hope' supports parents (many of whom have gone through baby loss) through fertility treatment.
- 'Love in Every Tear' supports people who are supporting others through loss.
- 'So Cherished' supports parents who have received a terminal diagnosis over their baby.

Resources and Training: The charity saw the need for better resources to be used within hospitals and the wider medical community, and as such produced the 'Baby Loss and You' leaflet. This leaflet is now used in around 70% of NHS trusts and hospitals and is provided free of charge by the charity. In addition, the charity has access to other resources that it is able to provide. Furthermore, the charity also provides training sessions with midwifery teams, bereavement midwives, and other medical professionals, to improve patient care, support and experience.

The Mariposa Trust

Report of the Trustees 2021/2022

Campaigning: Saying Goodbye works with various agencies including NHS England and others to encourage best practice, and to actively campaign for improvements in pre- and post-loss care. In May 2016, the charity was awarded 'Stakeholder' status with the Department of Health and Social Care and is actively working with this department, as well as members of Parliament and members of the House of Lords, to bring about improvements in care. Though the standard of care has seen improvements, such as the introduction of bereavement suites in some hospitals, there are still vast chasms of inequality in the standard of care, and the charity is committed to helping bring about change. In July 2017, the charity saw the 'National Loss Certificate' Bill introduced into the House of Lords, which it has campaigned for with the help of Baroness Floella Benjamin DBE. This looks to see a voluntary certificate introduced allowing babies lost before 24 weeks gestation, the chance to be formally recognised and registered. Political hold-ups due to Brexit and then the Covid-19 pandemic have meant this has progressed slower than hoped. In 2021 this received another reading in the House of Lords.

In February 2018 the Secretary of State for Health (The Rt Hon Jeremy Hunt) announced the first National Review into baby loss pre-24-weeks gestation, including looking at the support systems in place for parents, certification and more. Zoe Clark-Coates, the trustee and director of the Mariposa Trust was appointed by the DHSC and No 10 to co-chair the review which is still underway. In July 2022, one of the recommendations of the review was adopted in advance by the then Prime Minister Boris Johnson, and was included in the Women's Health Strategy. This saw the commitment to introduce a certificate of loss, in line with the campaigning that the charity has undertaken for many years.

The issue of loss:

Baby loss has always been a taboo subject with a stigma often attached to people that experience it, meaning that it is often never addressed or openly discussed. The 'Don't tell anyone until you are 12 weeks' message means that people suffer in silence, not wanting to share their pain. Furthermore, as friends and family often struggle to know what to say about someone's loss, they will often choose to not say anything and hope that the person gets over it, which again makes the person going through the loss feel unable to share or ask for help and support.

Grief over baby loss can be extreme and must be dealt with for people to move forward positively with their lives, as all too often they can become caught in a cycle of grief. The outworking of unresolved grief can often lead to physical, emotional and mental illness, which can directly impair and hinder a person's life. This can often have implications and adverse effects on relationships, employment and many other areas of life. The 'need' to have an avenue for acknowledging and remembering a loss is key to working through and overcoming grief, which is why the services and support provided by the charity are vital.

Performance against Objects and Future Plans

In the year November 2021 to October 2022, the charity ran 18 'Saying Goodbye' services, as it was unable to provide a full roster. These included services at Canterbury Cathedral, Ely Cathedral, St Giles Cathedral in Edinburgh, and Llandaff Cathedral in Wales to name a few. The charity does not count the number of attendees at any service, as the foundation of its work is to help each individual who has suffered loss or been affected by the loss of a child.

Due to the pandemic, the charity decided to implement a series of on line services of remembrance (virtual gatherings). launched in April 2020, these have continued throughout 2021 and 2022. These events mix music, poetry, acts of remembrance and more to remember each life lost. The charity utilised its team of volunteers, expert singers and musicians to produce content from their homes and also venues, and using equipment the charity owned (due to lottery funding in previous years), produced in-house a set of high-quality 40-minute services, that were then live streamed on Facebook, YouTube and via the charity's own website online.sayinggoodbye.org. There was significant time investment into this project, but with very little financial outlay, and the success has been undeniable with online services that were watched by people around the world with over 33,000 households joining one week, and regular audiences of 10,000 - 20,000 households.

Over the 2021/2022 period, the charity has continued to gain media coverage and has featured in numerous newspaper and magazine articles across the UK. In addition to the print media coverage, there has been TV exposure and radio interviews for stations including Global Radio (Heart, Capital), BBC Radio, Talk Radio, Bauer Media, the BBC, ITV, GB News and Talk TV. The standing of the Mariposa Trust as being one of the (if not the) leading baby loss support charity, now means that the charity and its founders and CEO's are called on a regular basis by the BBC and other radio stations across the UK to comment on baby loss related stories. Global publications like the New York Times, Agence France and Associated Press also now use the charity for comment and advice on stories, gaining a huge profile for the charity and its work.

The charity continues to oversee the work of the US division of the charity 'Friends of Mariposa International Inc.' or 'Mariposa International', which is a 501(c)3 organisation, and it continues to raise the profile of the charity and support across North America, however, no services have taken place in the US since the pandemic.

The befriending and support service that is offered by the charity continues to evolve and grow and is used by tens of thousands of people each week. The charity has pioneered the use of social media and has harnessed it as a key way of reaching people and providing support globally.

- Facebook continues to have the largest reach, and combined with the CEO's public Facebook account saw continued growth from around 140,000 followers at the start of November 2021 to around 170,000 followers at the end of October 2022.
- Twitter has around 13,000 followers.
- Pinterest has around 58,000 followers.
- The charity launched a new Instagram page for the charity, which has now grown to around 16,000 followers. In addition, the charity CEO uses her own Instagram account daily to promote the work of the charity, the services, events, fundraising projects and opportunities and more, to her audience of around 100,000 followers.

The Mariposa Trust

Report of the Trustees 2021/2022

The effectiveness of the charity's work can be seen on many levels.

- Feedback via letters, emails, calls, befriending, and social media, about the benefits, short and long-term in people's lives, and in the lives of their families and friends.
- Attendance at the Saying Goodbye services and the online services which have seen tens of thousands of people attend/login and receive support.
- Increased numbers using the support services provided by the charity on a daily basis.
- Increased numbers of people, hospitals and medical professionals using the charity's resources.

Honours for Charity CEO

In June 2021, Zoe Clark-Coates was awarded an MBE as part of the Queen's Birthday Honours. This was given 'for services to the Baby Loss Community and Improvements in Bereavement Care'. The actual ceremony was held at Buckingham Palace in October 2022.

Fundraising & Income

During the 2021-2022 financial year, the charity saw a gradual return to fundraising, following the pandemic. This has allowed the charity to start to rebuild reserves, which were used during the pandemic.

Monthly donations still track below other fundraising streams, and currently bring in around 1.00% of the charity's income.

The trustees continue to look at other forms of income generation including Corporate Support, Monthly Donations, Restricted and Un-Restricted Grants, Fundraising Events and more, as it seeks to create a consistent income stream, so as to better plan the charity's activities and growth.

The Mariposa Trust
Report of the Trustees 2021/2022

Current/Future Plans:

- The charity looks to increase the distribution of the 'Baby Loss and You' leaflet and other resources across the NHS, plus introduce new resources to meet the needs of medical professionals and the needs of the people experiencing loss.
- The charity will continue to build on its position as a stakeholder with the DOH and will explore other opportunities to campaign for change.
- The charity will seek to increase the reach and effectiveness of the support offered, as well as provide further training to midwives and healthcare professionals nationally.
- The charity will continue its highly successful 'Race for Love' fundraising project, plus look to increase 'Jump For Love', Regional Snowballs and other fundraising projects, including the Mariposa Ball.
- The charity will look to expand the Saying Goodbye services and the work of the charity in the USA & Canada.
- The charity will look for opportunities to expand the Saying Goodbye services into Mainland Europe, as well as to further locations globally.
- The charity will continue to grow the hugely successful Mariposa Awards, which recognise the incredible work of frontline NHS workers in the provision of bereavement care through baby loss.

Further Expansion:

- Priority - Establishment of National Baby Loss Helpline
- Expansion of Global services, support and fundraising team
- Further development of the National Befriending Service & local Hospital Liaison Service
- Launch of new divisional websites and socials for the charity
- Expansion of Mariposa Balls
- Development of new charities website, branding and socials.

Risk Review

The trustees recognise the importance of continually monitoring all risks associated with the charity's ongoing work. As such the trustees continue to undertake reviews of the charity's current work and upcoming work to ensure that risks are fully assessed and managed accordingly.

Current Potential Risks: Some of the current risks include:

Cost of living crisis – The cost of living crisis is a key concern, as it has a direct effect on the finances that individuals and businesses have, and as such their ability to donate or sponsor, as well as their ability to donate time/fundraise. The trustees are monitoring the effect of this, but have not currently seen any reductions in monthly giving, corporate giving or fundraising, but will continue to monitor.

The Mariposa Trust

Report of the Trustees 2021/2022

Financial uncertainty affecting grant-making organisations – The pandemic and financial crisis globally has seen a reduction in the number of grant-making organisations and foundations. The charity has seen an impact via one of the foundations that provided accommodation-based support closing down. The charity continues to work with hotel chains, managers and owners to keep accommodation costs down, and the trustees will continue to monitor this.

Increases in general costs – The rise in the general costs across all sectors of the economy has affected individuals and businesses alike. Due to the low running costs of the charity, these have had a minimal impact on the day-to-day costs of the charity, but the trustees will continue to monitor and adjust spending accordingly.

Reserves Policy

Reserves are defined as totally unrestricted funds. At all times, the acceptable level of cash reserves held by the Trust will be equivalent to three months of budgeted annual unrestricted expenditure. The Minimum level of cash reserves held by the Trust will be equivalent to three months of budgeted annual unrestricted expenditure.

Directors' Responsibilities

The trustees (who are also directors of Mariposa Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements for each financial period in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

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 the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the trustees are required to:


- a) select suitable accounting policies and then apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) observe the methods and principles within Charities SORP 2019 (FRS 102);
- d) State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in its activities.

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

In approving the Report of the Directors/Trustees, we also approve the Directors' report included therein in our capacity as company directors.

The Report of the Directors/Trustees has been prepared in accordance with special provisions of the Companies Act, relating to small entities.

Approved by the directors and signed on their behalf by:

Signed 

Director's name Andrew Clark-Coates BCAh

Date 15th July 2023

The Mariposa Trust
Statement of Financial Activities (includes summary of income and expenditure)
for the year to 31st October 2022

	Notes	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
		Oct 2022	Oct 2022	Oct 2022	Oct 2021
		£	£	£	£
Income					
Donations & Other Income			130,142	130,142	126,411
Grants		10,000		10,000	-
Charitable Activities		-		-	-
Total Income		<u>10,000</u>	<u>130,142</u>	<u>140,142</u>	<u>126,411</u>
Expenditure					
Charitable Activities	2	2,200	119,581	121,781	82,325
Total Expenditure		<u>2,200</u>	<u>119,581</u>	<u>121,781</u>	<u>82,325</u>
Total Net Income		7,800	10,561	18,361	44,086
Reconciliation of funds:					
Total funds brought forward			93,707	93,707	49,621
Total funds carried forward		<u>7,800</u>	<u>104,268</u>	<u>112,068</u>	<u>93,707</u>

There were no recognized gains or losses for the year ended 31st October 2022 and 31st October 2021 other than those included in the Statement of Financial Activities.

The Mariposa Trust
Balance Sheet
as at 31st October 2022


	Notes	31 Oct 2022		31 Oct 2021	
		£	£	£	£
Current Assets					
Stock	8	3,000			
Debtors	6				
Cash at Bank and in Hand		112,693		97,257	
		<u>115,693</u>		<u>97,257</u>	
Creditors: Amounts falling due within one year					
	7	(3,625)		(3,550)	
Net Current Assets			<u>112,068</u>		<u>93,707</u>
Net Assets			<u>112,068</u>		<u>93,707</u>
Capital Funds					
Unrestricted	10	112,068		93,707	
Total Charity Funds			<u>112,068</u>		<u>93,707</u>

The directors have taken advantage of the Companies Act 2006 in not having these accounts audited under Section 477 (1). No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and s387 of the Companies Act 2006 and for preparing accounts which give a true and fair view of the state of affairs of the company at 31 October 2022 and of its profit for the year then ended in accordance with the requirements of s396 and which comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Signed and approved on behalf of the Board on the 15th July 2023



Director Andrew Clark-Coates

Company no: 08241785

The Mariposa Trust
Notes to the Financial Statements
for the year ended 31 October 2022

1. Accounting Policies

Basis of Accounts Preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011. The Financial statements are prepared on a going concern basis under the historic cost convention modified to include certain items at fair value when applicable. The financial statements are prepared in sterling which is the functional currency of the charity. Significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Allocation of support and governance costs

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory independent examination and any legal fees together with an apportionment of overhead and support costs relating to trustees meetings .

The Mariposa Trust
Notes to the Financial Statements
for the year ended 31 October 2022

Value Added Tax

The charity is not registered for VAT. In common with many other similar charities expenses are inflated by VAT, which cannot be recovered.

Estimation uncertainty

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes two bank accounts

Creditors and provisions

Creditors and provisions 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 obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost.

Depreciation would be provided at rates calculated to write off the cost less estimated

Going Concern

Despite curtailment of events and fundraising activities due to CV19 the Directors consider that the charity remains viable for the year ahead

Stock

Stock is stated at the lower of cost and estimated selling price less costs to complete and sell.

Cost includes all costs of purchase, production and other costs incurred in bringing to its present location and condition.

Cost is calculated using the first-in first out formula.

Provision is made for damaged, obsolete and slow moving stock where appropriate.

The Mariposa Trust
Notes to the Financial Statements (cont)
for the year ended 31 October 2022

	Oct 2022 £	Oct 2021 £
2 Charitable activities		
Costs of fundraising and awareness events	20,503	16,844
Travel	7,229	3,314
Advertising and Promotion	124	112
Bank Charges	167	200
Directors Services	74,500	42,000
Equipment	2,467	5,505
Insurance	1,528	1,473
Communication costs and software	3,201	1,026
Storage	2,374	2,476
Admin costs	3,324	2,315
Overseas Development costs	19	1,204
Sundry	745	401
Admin salary support	3,912	3,692
Governance costs (as below)	1,688	1,763
	<u>121,781</u>	<u>82,325</u>

3 Governance Costs

	Oct 2022 £	Oct 2021 £
Independent Examiner's Fees	1,675	1,750
Companies House Fee	13	13
	<u>1,688</u>	<u>1,763</u>

4 Net Incoming Resources for the Year

	Oct 2022 £	Oct 2021 £
This is stated after charging:		
Independent Examination & Statutory Accounts preparation	1,675	1,750

5 Taxation

As a charity, The Mariposa Trust is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

6 Debtors

	Oct 2022 £	Oct 2021 £
Prepayments and accrued income	-	-
	<u>-</u>	<u>-</u>

7 Creditors: amounts falling due within one year

	Oct 2022 £	Oct 2021 £
Trade Creditors	300	300
Accruals	3,325	3,250
	<u>3,625</u>	<u>3,550</u>

8 Stock

This consists mainly of Books (for resale) and pin badges

9 Related Party Transactions

In the year, £74,500 was paid in Professional Fees to CCEM, (Compared with last year (2021) £42,000) which Administrates the charity, Plans, Facilitates and Manages all of the ‘Saying Goodbye Services’ and other events, plus much more. This is less than 25% of the true market value of the services provided. Andy & Zoe Clark-Coates are Directors of CCEM. CCEM reduced their fee during the CV19 pandemic whilst less services were possible. This year the £74,500 consists of the annual trustees agreed fees of £72,000 plus £2,500 which relates to an outstanding amount re the prepandemic year (2019)

£250,000 remains payable as and when the charity has funds to be able to repay. A monthly fee is included to pay for the on-going services of CCEM to look after the operational side of the charity.

Julie Watts also a director is paid annum for storage costs. These were the required storage costs of the charity's equipment, stock, leaflets etc, and was assessed to be less than half the charge payable for a storage unit.

10 Total Fund Balances

	As at 1st November			As at 31 Oct
FUND BALANCES	2021	Income	Expenditure	2022
	£	£	£	£
Unrestricted Funds	93,707	130,142	119,581	104,268
Restricted Funds	-	10,000	2,200	7,800
TOTAL	<u>93,707</u>	<u>140,142</u>	<u>121,781</u>	<u>112,068</u>

Restricted funds:

Related to National Lottery grant of £10,000

Unrestricted funds

These include a one off grant

Dorothy Holmes Charitable Trust £12,500

The Mariposa Trust
Independent Examiners Report
For the year ended 31 October 2022

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 October 2022 which are set out on the preceding pages 11 to 16

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) 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 the company 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 company'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.

Independent Examiner's Statement

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act or
- (2) the accounts do not accord with those records
- (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 (FRS102).

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.

Name
Relevant Professional Qualifications
Address



Gary Peter Brookes
FCA FCIE BSc
130 Wombourne Park
Wolverhampton
South Staffs
WV5 0LY

Date : 18 July 2023

Mariposa International (SG)

England & Wales - Charity number 1151108

Accounts

The Mariposa Trust

Report of the Trustees/Directors For the year to 31 October 2021

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The Mariposa Trust

Directorate and Administration For the year to 31 October 2021

Directors/Trustees of Charity	Andrew Clark-Coates Zoe Clark-Coates Julie Watts Jason Evans Sarah Alei
Registered Office	20-22 Wenlock Rd London N1 7GU
Independent Examiner	Gary P Brookes FCA FCIE BSc Chartered Accountant 130 Wombourne Park Wombourne WV5 0LY
Bankers	Lloyds Bank plc Tamworth
Company Number	08241785
Company incorporated	5 th October 2012
Charity Number	1151108
Charity registered	6 th March 2013

The Mariposa Trust

Report of the Trustees 2020/2021

The directors present their report and the independently examined financial statements for the year to 31 October 2021. The Mariposa Trust is a company limited by guarantee, incorporated on 5th October 2012, amended by a special resolution 5th March 2013 not having a share capital and registered with the Charity Commission on 6th March 2013. The company is governed by a board of trustees operating under the Trust's Memorandum and Articles of Association dated 5th October 2012. The trust has the working name of 'Saying Goodbye.'

The Key People Involved:

Zoe Clark-Coates BCAh: Founder, Trustee and Director

Andrew Clark-Coates BCAh: Founder, Trustee and Director

Emilie De Bruijn: Services Marketing Manager (PT Volunteer)

Cate Poolton: Events Manager (PT Volunteer) (Project Manager)

Jody Jones: Head of UK Fundraising (PT Volunteer) (Charity Worker)

Lauren Burton: Asst. Head of UK Fundraising (PT Volunteer)

Andy Nicholson: Race for Love Manager (PT Volunteer)

David Burton: Race for Love Manager (PT Volunteer)

Siobhan Abrahams: Services and Events Support (PT Volunteer) (Pharmacist)

Laura Hill: Bid Writing Asst (PT Volunteer)

Sue & Richard Clark: SG Service Asst. Managers (PT Volunteers) (Therapists)

Julie Watts, Jason Evans and Sarah Alei the other 3 Trustees and Directors

We have a team of over 200 volunteers who assist with Fundraising, PR, IT, Support and at the services.

Induction and Training of Directors

Selection of new trustees is the responsibility of the board of trustees alone, and appointment for a three-year term is by a resolution of the trustees. During 2020/2021 there were no changes to the trustees with all 5 trustees remaining in post. No plans exist to expand the number of trustees.

An induction process for new directors/trustees has been defined as part of the board's policies and will be effective from the next additions to the board. All directors are apprised of their roles and responsibilities as directors of a company and trustees of a trust and are provided with copies of the key documents governing The Mariposa Trust including the board's policies. In the induction, process trustees are also directed towards the Charity Commission's range of online publications, including 'The Essential Trustee.'

COVID-19: Global Pandemic

In March of 2020, the UK and most of the world suffered the full effects of the Covid-19 pandemic. This unknown disease caused the lockdown of most countries including the UK, and as such the shutting down of the UK economy.

The Mariposa Trust

Report of the Trustees 2020/2021

During the lockdown and subsequent restrictions, the work of the charity continued unabated, and the charity saw an increase in people requiring support. However, this was also met with a reduction in the time that volunteers had available to assist the charity, (as many were having to home school children, provide care for family members, volunteer for covid-related initiatives and more,) which increased the workload of the core team at the charity. The charity saw the following increases in the demand for support:

- People experiencing baby loss in isolation, whether at home, with a lack of any support around them, or whether in hospital, with no support with them. This led to significant increases in trauma, mental health issues, PTSD and more.
- People who had experienced historic baby loss engaging with their grief. The pandemic provided people with time to process previous grief and trauma, which people are normally too busy to do. With people having no work, or a reduced ability to work, this meant that people suddenly started to process previous losses, and with a wave of global grief due to the pandemic, this triggered unprocessed grief in many people.
- People needing support, due to the inability of the NHS to provide ongoing assistance due to medical staff being reassigned due to Covid.

The trustees were aware in February 2020 that there were increasing concerns over Covid, and as such made a decision to postpone its flagship fundraising event, the Mariposa Ball from March 2020 to September 2020. Due to the ongoing pandemic during the 20/21 FY, the ball then had to be rescheduled to March 2021 and then the ball was rescheduled for a fourth time, and eventually took place in September 2021, almost 18-months late.

In late 2019, the charity secured funding to purchase entries at ½ marathons races around the UK. Having secured similar funding in previous years where the charity had seen on average a 400% return on this funding, the charity decided to diversify from places at one race, to places at five races, and increase from 40 places to 62 places. In early 2020 the charity officially launched 'Race For Love', a new sports focused fundraising project, only to have all of the races postponed from 2020 until 2021 due to the pandemic, which once again had a major impact on yearly income. The races eventually took place in the Autumn of 2021.

The charity has always seen the majority of its yearly income raised via fundraising projects and events, as well as by singular individual or corporate donations. With the rise of the pandemic in early 2020, (during the second quarter of the charities financial year,) nearly all of the normal fundraising projects and events were cancelled, and donations reduced, as people around the UK were furloughed or laid off, and companies shut down.

The result of the cancelled fundraising, postponed events and decreased donations, was a decrease in income for the 2019/2020 FY resulting in charity reserves being utilised. The trustees were conscious of the continued effect of the pandemic during the 2020/2021 FY, and reserves had to be used to offset shortfalls in income during the first three-quarters of the FY. To combat this, the trustees continued to keep expenditure as low as possible; however, in the final quarter of the FY, Aug-Oct 21, fundraising resumed, and a more normal level of income was restored.

The Mariposa Trust

Report of the Trustees 2020/2021

Objects

The objects of the charity are the protection and preservation of good health of parents and their families affected by gestational loss, stillbirth or death of a baby, in particular but not exclusively by the holding of commemorative services and the provision of a variety of support services including a national telephone helpline, befriending groups, counselling and therapy.

UK Issue: Baby loss has been an issue for thousands of years, however over recent years, earlier pregnancy testing has led to people finding out from as early as 4-weeks that they are pregnant. This, however, means that they are also then aware from an earlier stage if they suffer a loss. In the UK, miscarriage continues to affect around 1-in-4 pregnancies or around 250,000 each year, with around 3,800 Stillbirths, and a similar number of Neonatal and Early Years losses. Even though there have been reductions, the UK continues to fall well short of many Western Developed nations in levels of Stillbirths.

International: Baby loss is a global issue with an estimated 23 million miscarriages [Lancet Report 2021], 2.6 million stillbirths [Lancet Report 2016], and 5.495 million neonatal and early years' losses [WHO and other sources].

The aims of the trust are fulfilled in 4 main ways:

Saying Goodbye Services: The SG Services were the first national set of remembrance services for people who have suffered baby loss and were launched by the charity in 2012. Held at Cathedrals, Minsters and Abbey's across the UK and internationally, the services are open to all people regardless of faith or no faith and look to celebrate, acknowledge and remember the lives un-lived or cut short. During 2020-2021, the charity was able to resume some of the services in the latter part of the year, resulting in a very busy autumn with 12 services taking place.

Support: The Saying Goodbye support service, now provides support to tens of thousands of people every week, via befrienders, social media (Instagram/Twitter/Facebook/Pinterest) forums, counsellors, and more. Saying Goodbye primarily supports people who have suffered baby loss at any stage of pregnancy, at birth, or during infancy. The charity currently does not have the resources to provide a national helpline, however it currently provides 'Telephone Support' to people who request it; however, this service was temporarily reduced during the Covid lockdowns in 2020 and 2021 due to reduced staffing.

Additional Support: The trust also has five additional support divisions.

- 'GrowingYou' is a specialist division working with people who are pregnant following losing a baby, as the trauma of loss can cause significant fear for people.
- 'Waiting for you' supports people through the adoption process.
- 'Holding Hope' supports parents (many of whom have gone through baby loss) through fertility treatment.
- 'Love in Every Tear' supports people who are supporting others through loss
- 'So Cherished' supports parents who have received a terminal diagnosis over their baby

Resources and Training: The charity saw the need for better resources to be used within hospitals and the wider medical community, and as such produced the 'Baby Loss and You' leaflet. This leaflet is now used in around 70% of NHS trusts and hospitals and is provided free of charge by the charity. In addition, the charity has access to other resources that it is able to provide. Furthermore, the charity also provides training

The Mariposa Trust

Report of the Trustees 2020/2021

sessions with midwifery teams, bereavement midwives, and other medical professionals, to improve patient care, support and experience.

Campaigning: Saying Goodbye works with various agencies including NHS England and others to encourage best practice, and to actively campaign for improvements in pre and post loss care. In May 2016, the charity was awarded 'Stakeholder' status with the Department of Health and is actively working with this department, as well as members of Parliament and members of the House of Lords, to bring about improvements in care. Though the standard of care has seen improvements, such as the introduction of bereavement suites in some hospitals, there are still vast chasms of inequality in the standard of care, and the charity is committed to helping bring about change. In July 2017, the charity saw the 'National Loss Certificate' Bill introduced into the House of Lords, which it has campaigned for with the help of Baroness Benjamin. This looks to see a voluntary certificate introduced allowing babies lost before 24-weeks gestation, the chance to be formally recognised and registered. Political hold-ups due to Brexit and then the Covid-19 pandemic have meant this has progressed slower than hoped. In 2021 this received another reading in the House of Lords.

In February 2018 the Secretary of State for Health (The Rt Hon Jeremy Hunt) announced the first National Review into baby loss pre-24-weeks gestation, including looking at the support systems in place for parents, certification and more. Zoe Clark-Coates, the trustee and director of the Mariposa Trust was appointed by the DOH and No 10 to co-chair the review which is still underway.

The issue of loss:

Baby loss has always been a taboo subject with a stigma often attached to people that suffer it, meaning that it is often never addressed or openly discussed. The 'Don't tell anyone until you are 12-weeks' message means that people suffer in silence, not wanting to share their pain. Furthermore, as friends and family often struggle knowing what to say about someone's loss, they will often choose to not say anything and hope that the person gets over it, which again makes the person going through the loss feel unable to share or ask for help and support.

Grief over baby loss can be extreme and must be dealt with for people to move forward positively with their lives, as all too often they can become caught in a cycle of grief. The outworking of unresolved grief can often lead to physical, emotional and mental illness, which can directly impair and hinder a person's life. This can often have implications and adverse effects on relationships, employment and many other areas of life. The 'need' to have an avenue for acknowledging and remembering a loss is key to working through and overcoming grief, which is why the services and support provided by the charity are vital.

Performance against Objects and Future Plans

In the year November 2020 to October 2021, the charity ran 12 of the expected 20 'Saying Goodbye' services due to the pandemic. These included services at Canterbury Cathedral, Ely Cathedral, St Mary's Cathedral in Edinburgh, and more. The charity does not count the number of attendees at any service, as the foundation of its work is to help each individual who has suffered loss or been affected by the loss of a child.

As part of the restrictions imposed, the charity had to restrict the number of people at each 2021 service, as well as maintain strict measures to ensure the safety and health of all attendees, as well as the charity staff and volunteers, and venue staff at each event. A comprehensive set of risk assessments were undertaken, appropriate PPE purchased, and procedures put in place to ensure full compliance with regulations.

The Mariposa Trust

Report of the Trustees 2020/2021

Due to the pandemic, and the postponement of many services, the charity decided to implement a series of online services of remembrance (virtual gatherings). In April 2020, the charity launched 'Saying Goodbye online', which saw the charity hold regular online services (which have continued throughout the 20/21 FY). These events mix music, poetry, acts of remembrance and more to remember each life lost. The charity utilised its team of volunteers, expert singers and musicians to produce content from their homes and also venues, and using equipment the charity owned (due to lottery funding in previous years), produced in-house a set of high quality 40-minute services, that were then live streamed on Facebook, YouTube and via the charity's own website online.sayinggoodbye.org. There was significant time investment into this project, but with very little financial outlay, and the success has been undeniable with online services that were watched by people around the world with over 33,000 households joining one week, and regular audiences of 10,000 – 20,000 households. These events were held throughout 2021, and the trustees have chosen to continue them throughout 2022 and beyond.

Over the 2020/2021 period, the charity has continued to gain media coverage and has featured in numerous newspaper and magazine articles across the UK. In addition to the print media coverage, there has been TV exposure and radio interviews for stations including Global Radio (Heart, Capital), BBC Radio, Talk Radio, Bauer Media, the BBC and ITV. The standing of the Mariposa Trust as being one of the (if not the) leading baby loss support charity, now means that the charity and CEO's are called on a regular basis by the BBC and other radio stations across the UK to comment on baby loss related stories. This was never more noticeable than when the Duke and Duchess of Sussex announced their loss in the New York Times in November 2020, resulting in a worldwide media frenzy. The charity's CEO, Zoe Clark-Coates was used as the expert commentator by Radio, TV and Papers around the world, gaining a huge profile for the charity and its work.

The charity continues to oversee the work of the US division of the charity 'Friends of Mariposa International Inc.' or 'Mariposa International', which is a 501(c)3 organisation, and it continues to raise the profile of the charity and support across North America, however due to the pandemic, some work undertaken in the US has had to pause.

The befriending and support service that is offered by the charity continues to evolve and grow and is used by tens of thousands of people every week. The charity has pioneered the use of social media and has harnessed it as a key way of reaching people and providing support globally.

- Facebook continues to have the largest reach and saw significant growth from over 125,000 followers at the start of November 2019 to over 140,000 followers at the end of October 2021.
- Twitter sees steady growth and has around 13,000 followers.
- Pinterest has grown to around 58,000 followers.
- The charity launched a new Instagram page for the charity, which has now grown to around 11,000 followers. In addition, the charity CEO uses her own Instagram account daily to promote the work of the charity, the services, events, fundraising projects and opportunities and more, to her audience of over 80,000 followers.

The Mariposa Trust

Report of the Trustees 2020/2021

The effectiveness of the charities work can be seen on many levels.

- Feedback via letters, emails, calls, befriending, and social media, about the benefits, short and long-term in people's lives, and in the lives of their families and friends.
- Attendance at the Saying Goodbye services and due to Covid, at the online services which have seen tens of thousands of people attend/log-in and receive support.
- Increased numbers using the support services provided by the charity on a daily basis.
- Increased numbers of people, hospitals and medical professionals using the charities resources.

Honours for Charity CEO

In June 2021, Zoe Clark-Coates received an MBE from the Queen as part of the 2021 Birthday Honours. This was given for Zoe's work in improving the care of the bereaved, and the trustees are delighted and offer her all congratulations for her incredible work, and for this amazing, and well-deserved honour.

Fundraising & Income

During the 2020-2021 year, the charity saw a significant reduction in income during the first 9-months due to the pandemic. The Mariposa Ball was delayed, races were rescheduled, fundraising events cancelled and as such income was reduced; however, during the 4th quarter, all fundraising resumed allowing income to double from its 2019-2020 FY total.

With careful planning, the trustees were able to make adjustments to expenditure, and use reserves to help ensure the charity was able to continue the provision of services and support.

Monthly donations still track below other fundraising streams, and this currently brings in around 1.00% of the charity's income.

The charity took on a volunteer bid writer with the aim being to increase income from grants and other funding bodies. Due to the pandemic, she was restricted in what she has been able to do, however, she will expand her work in the next financial year. The trustees continue to look at other forms of income generation including Corporate Support, Monthly Donations, Restricted and Un-Restricted Grants, Fundraising Events and more, as it seeks to create a consistent income stream, so as to better plan the charities activities and growth.

The Mariposa Trust

Report of the Trustees 2020/2021

Current/Future Plans

- The charity looks to increase the distribution of the 'Baby Loss and You' leaflet and other resources across the NHS, plus introduce new resources to meet the needs of medical professionals, and the needs of the people experiencing loss.
- The charity will continue to build on its position as a stakeholder with the DOH and will explore other opportunities to campaign for change.
- The charity will seek to increase the reach and effectiveness of the support offered.
- The charity will continue its Jump For Love, Race for Love, Snowball and other fundraising projects, as well as increase the Mariposa Ball and Awards.
- The charity will look to expand the Saying Goodbye services and the charity in the USA & Canada.
- The charity will look for opportunities to expand the Saying Goodbye services into Mainland Europe.
- The charity will continue the Mariposa Awards to recognise the incredible work of frontline NHS workers in the provision of bereavement care through baby loss.

Further Expansion:

- Priority - Establishment of National Baby Loss Helpline
- Expansion of Global services, support and fundraising team
- Further development of the National Befriending Service & local Hospital Liaison Service
- Launch of new divisional websites for the charity
- Expansion of Mariposa Balls
- Redevelopment of the charities website and branding

Risk Review

The trustees recognise the importance of continual monitoring of all risks associated with the ongoing work of the charity. As such the trustees continue to undertake reviews of the charity's current work and upcoming work to ensure that risks are fully assessed and managed accordingly.

Reserves Policy

Reserves are defined as totally unrestricted funds. At all times, the acceptable level of cash reserves held by the Trust will be equivalent to three months of budgeted annual unrestricted expenditure. The Minimum level of cash reserves held by the Trust will be equivalent to two months of budgeted annual unrestricted expenditure.

The Mariposa Trust
Report of the Trustees 2020/2021

Directors' Responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the financial activities for that period together with the assets and liabilities at the end of the period and which adequately distinguish any material special trust or other restricted fund of the company. In preparing those financial statements, the directors are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with SORP 2015 on Accounting by Charities and the Accounting Regulations and with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- d) prepare financial statements on a going concern basis unless it is inappropriate to assume that the company will continue in its activities.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Statements of Recommended Practice and the regulations made under section 130 of the Charities Act 2011.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and irregularities.

Signed.....

Director's name Andrew Clark-Coates

Date 9th July 2022

The Mariposa Trust
Statement of Financial Activities (includes summary of income and expenditure)
for the year to 31st October 2021

	Notes	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds (all unrestricted)
		Oct 2021 £	Oct 2021 £	Oct 2021 £	Oct 2020 £
Income					
Donations & Other Income			126,411	126,411	48,309
Grants			-	-	10,000
Charitable Activities		-	-	-	4,201
Total Income		<u>-</u>	<u>126,411</u>	<u>126,411</u>	<u>62,510</u>
Expenditure					
Charitable Activities	2	4,054	78,271	82,325	117,725
Total Expenditure		<u>4,054</u>	<u>78,271</u>	<u>82,325</u>	<u>117,725</u>
Total Net Income		(4,054)	48,140	44,086	(55,215)
Reconciliation of funds:					
Total funds brought forward		4,054	45,567	49,621	104,836
Total funds carried forward		<u>-</u>	<u>93,707</u>	<u>93,707</u>	<u>49,621</u>

There were no recognized gains or losses for the year ended 31st October 2021 and 31st October 2020 other than those included in the Statement of Financial Activities.

The Mariposa Trust
Balance Sheet
as at 31st October 2021

	Notes	31 Oct 2021		31 Oct 2020	
		£	£	£	£
Current Assets					
Debtors	6	-	-	-	-
Cash at Bank and in Hand		97,257		53,171	
		<u>97,257</u>		<u>53,171</u>	
Creditors : Amounts falling due within one year	7	(3,550)		(3,550)	
Net Current Assets			<u>93,707</u>		<u>49,621</u>
Net Assets			<u><u>93,707</u></u>		<u><u>49,621</u></u>
Capital Funds					
Unrestricted			93,707		49,621
Total Charity Funds			<u><u>93,707</u></u>		<u><u>49,621</u></u>

The directors have taken advantage of the Companies Act 2006 in not having these accounts audited under Section 477 (1). No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and s387 of the Companies Act 2006 and for preparing accounts which give a true and fair view of the state of affairs of the company at 31 October 2021 and of its profit for the year then ended in accordance with the requirements of s396 and which comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Signed and approved on the behalf of the Board on 24th July 2022



Director Andrew Clark-Coates

Company no: 08241785

The Mariposa Trust
Notes to the Financial Statements
for the year ended 31 October 2021

1. Accounting Policies

Basis of Accounts Preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011. The Financial statements are prepared on a going concern basis under the historic cost convention modified to include certain items at fair value when applicable. The financial statements are prepared in sterling which is the functional currency of the charity. Significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Allocation of support and governance costs

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice . These costs include costs related to statutory independent examination and any legal fees together with an apportionment of overhead and support costs relating to trustees meetings .

The Mariposa Trust
Notes to the Financial Statements
for the year ended 31 October 2021

Value Added Tax

The charity is not registered for VAT. In common with many other similar charities expenses are inflated by VAT, which cannot be recovered.

Estimation uncertainty

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes two bank accounts

Creditors and provisions

Creditors and provisions 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 obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost.

Depreciation would be provided at rates calculated to write off the cost less estimated

Going Concern

Despite curtailment of events and fundraising activities due to CV19 the Directors consider that the charity remains viable for the year ahead

The Mariposa Trust
Notes to the Financial Statements (cont)
for the year ended 31 October 2021

	Oct 2021	Oct 2020
	£	£
2 Charitable activities		
Costs of fundraising and awareness events	16,844	27,768
Travel	3,314	8,421
Advertising and Promotion		114
Bank Charges	200	898
Directors Services	42,600	59,500
Equipment	5,505	8,714
Insurance	1,473	1,377
Books and stock	-	8
Storage	2,476	300
Admin costs	2,853	3,562
Overseas Development costs	1,204	633
Sundry	401	1,025
Admin salary support	3,692	3,892
Governance costs (as below)	1,763	1,513
	<u>82,325</u>	<u>117,725</u>
3 Governance Costs		
	Oct 2021	Oct 2020
	£	£
Independent Examiner's Fees	1,750	1,500
Companies House Fee	13	13
	<u>1,763</u>	<u>1,513</u>
4 Net Incoming Resources for the Year	Oct 2021	Oct 2020
This is stated after charging:	£	£
Independent Examination & Statutory Accounts preparation	1,500	1,500
5 Taxation		
As a charity, The Mariposa Trust is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.		
6 Debtors	Oct 2021	Oct 2020
	£	£
Prepayments and accrued income	-	-
	<u>-</u>	<u>-</u>
7 Creditors: amounts falling due within one year		
	Oct 2021	Oct 2020
	£	£
Trade Creditors	300	300
Accruals	3,250	3,250
	<u>3,550</u>	<u>3,550</u>

The Mariposa Trust
Notes to the Financial Statements (cont)
for the year ended 31 October 2021

8 Related Party Transactions

In the year, £42,600 was paid in Professional Fees to CCEM, (Compared with last year (2020) £59,500) which Administrates the charity, Plans, Facilitates and Manages all of the ‘Saying Goodbye Services’ and other events, plus much more. This is less than 25% of the true market value of the services provided. Andy & Zoe Clark-Coates are Directors of CCEM.’

£250,000 remains payable as and when the charity has funds to be able to repay. A monthly fee is included to pay for the on-going services of CCEM to look after the operational side of the charity.

Julie Watts also a director is owed ? per annum for storage costs. These were the required storage costs of the charity's equipment, stock, leaflets etc, and was assessed to be less than half the charge payable for a storage unit.

9 Total Fund Balances

	As at 1st November 2020	Income	Expenditure	As at 31 Oct 2021
FUND BALANCES	£	£	£	£
Unrestricted Funds	45,567	126,411	78,271	93,707
Restricted Funds	4,054	0	4,054	0
TOTAL	<u><u>49,621</u></u>	<u><u>126,411</u></u>	<u><u>82,325</u></u>	<u><u>93,707</u></u>

Restricted funds: related to National Lottery grant of £10,000 partially spent due to CV19 restrictions in previous year

The Mariposa Trust
Independent Examiners Report
For the year ended 31 October 2021

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 October 2021 which are set out on the preceding pages 10 to 15

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) 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 the company 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 company'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.

Independent Examiner's Statement

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act or
- (2) the accounts do not accord with those records
- (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 (FRS102).

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.

Name	Gary Peter Brookes
Relevant Professional Qualifications	FCA FCIE BSc
Address	130 Wombourne Park Wolverhampton South Staffs WV5 0LY

Date : 24th July 2022

Mariposa International (SG)

England & Wales - Charity number 1151108

Accounts

The Mariposa Trust

Financial Statements

For the year to

31 October 2020

Gary Brookes

Chartered Accountant
& Independent Examiner

Wombourne

The Mariposa Trust

Report of the Trustees/Directors For the year to 31 October 2020

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The Mariposa Trust

Directorate and Administration For the year to 31 October 2020

Directors/Trustees of Charity	Andrew Clark-Coates Zoe Clark-Coates Julie Watts Jason Evans Sarah Alei
Registered Office	20-22 Wenlock Rd London N1 7GU
Independent Examiner	Gary P Brookes FCA FCIE BSc Chartered Accountant 130 Wombourne Park Wombourne WV5 0LY
Bankers	Lloyds Bank plc Tamworth
Company Number	08241785
Company incorporated	5 th October 2012
Charity Number	1151108
Charity registered	6 th March 2013

The Mariposa Trust

Report of the Trustees 2019/2020

The directors present their report and the independently examined financial statements for the year to 31 October 2020. The Mariposa Trust is a company limited by guarantee, incorporated on 5th October 2012, amended by a special resolution 5th March 2013 not having a share capital and registered with the Charity Commission on 6th March 2013. The company is governed by a board of trustees operating under the Trust's Memorandum and Articles of Association dated 5th October 2012. The trust has the working name of 'Saying Goodbye.'

The Key People Involved:

Zoe Clark-Coates BCAh: Founder, Trustee and Director

Andrew Clark-Coates BCAh: Founder, Trustee and Director

Emilie De Bruijn: Services Marketing Manager (PT Volunteer)

Helen Fosberry: Events Manager (PT Volunteer) (Project Manager)

Jody Jones: Head of UK Fundraising (PT Volunteer) (Local Authority worker)

Lauren Burton: Asst. Head of UK Fundraising (PT Volunteer)

Andy Nicholson: Race for Love Manager (PT Volunteer)

David Burton: Race for Love Manager (PT Volunteer)

Laura Hill: Bid Writing Asst (PT Volunteer)

Chele Nicholson: EA to Directors / Mariposa Ball

Sue & Richard Clark: SG Service Asst. Managers (PT Volunteers) (Therapists)

We have a team of over 200 volunteers who assist with Fundraising, PR, IT, Support and at the services.

Induction and Training of Directors

Selection of new trustees is the responsibility of the board of trustees alone, and appointment for a three-year term is by a resolution of the trustees. During 2018/2019 there were no changes to the trustees with all 5 trustees remaining in post. No plans exist to expand the number of trustees.

An induction process for new directors/trustees has been defined as part of the board's policies and will be effective from the next additions to the board. All directors are apprised of their roles and responsibilities as directors of a company and trustees of a trust and are provided with copies of the key documents governing The Mariposa Trust including the board's policies. In the induction, process trustees are also directed towards the Charity Commission's range of online publications, including 'The Essential Trustee.'

COVID-19: Global Pandemic

In March of 2020, the UK and most of the world suffered the full effects of the Covid-19 pandemic. This unknown disease caused the lockdown of most countries including the UK, and as such the shutting down of the UK economy.

During the lockdown and subsequent restrictions, the work of the charity continued unabated, and the charity saw an increase in people requiring support. However, this was also met with a reduction in the time that volunteers had available to assist the charity, (as many were having to home school children, provide care for family members, volunteer for covid-related initiatives and more,) which increased the workload of the core team at the charity. The charity saw the following increases in the demand for support:

- People experiencing baby loss in isolation, whether at home, with a lack of any support around them, or whether in hospital, with no ability to have any support with them. This led to significant increases in trauma, mental health issues, PTSD and more.
- People who had experienced historic baby loss engaging with their grief. The pandemic provided people with time to process previous grief and trauma, which people are normally too busy to do. With people having no work, or a reduced ability to work, this meant that people suddenly started to process previous losses, and with a wave of global grief due to the pandemic, this triggered unprocessed grief in many people.
- People needing support, due to the inability of the NHS to provide ongoing assistance due to medical staff being reassigned due to Covid.

The trustees were aware in February 2020 that there were increasing concerns over Covid, and as such made a decision to postpone its flagship fundraising event, the Mariposa Ball from March 2020 to September 2020. This decision was not taken lightly, as it would push most of the yearly fundraising efforts to the end of the 2019/2020 year, but for public safety, as well as the safety of the volunteers, it was essential. With no easing of restrictions in the summer of 2020, the trustees had to make the decision to postpone the ball until 2021, understanding the reduction in income that would incur.

In late 2019, the charity secured funding to purchase entries at ½ marathons races around the UK. Having secured similar funding in previous years where the charity had seen on average a 400% return on this funding, the charity decided to diversify from places at one race, to places at five races, and increase from 40 places to 62 places. In early 2020 the charity officially launched 'Race For Love', a new sports focused fundraising project, only to have all of the races postponed from 2020 until 2021 due to the pandemic, which once again had a major impact on yearly income.

The charity has always seen the majority of its yearly income raised via fundraising projects and events, as well as by singular individual or corporate donations. With the rise of the pandemic in early 2020, (during the second quarter of the charities financial year,) nearly all of the normal fundraising projects and events were cancelled, and donations reduced, as people around the UK were furloughed or laid off, and companies shut down. As such the trustees were quickly aware that the charities income would be significantly reduced for the 2019/2020 financial year, and as such reductions in expenditure would need to be made, and reserves would have to be used to support the charity during this unprecedented period of time. The trustees made the necessary decisions to reduce costs and put processes in place to ensure the future of the charity was secured, and that the work of the charity could continue.

The Mariposa Trust

Report of the Trustees 2019/2020

Objects

The objects of the charity are the protection and preservation of good health of parents and their families affected by gestational loss, stillbirth or death of a baby, in particular but not exclusively by the holding of commemorative services and the provision of a variety of support services including a national telephone helpline, befriending groups, counselling and therapy.

UK Issue: Baby loss has been an issue for thousands of years, however over recent years, earlier pregnancy testing has led to people finding out from as early as 4-weeks that they are pregnant. This, however, means that they are also then aware from an earlier stage if they suffer a loss. In the UK, miscarriage continues to affect around 1-in-4 pregnancies or around 250,000 each year, with around 3,800 Stillbirths, and a similar number of Neonatal and Early Years losses. Even though there have been reductions, the UK continues to fall well short of many Western Developed nations in levels of Stillbirths.

International: Baby loss is a global issue with an estimated 30 million miscarriages, 2.6 million stillbirths [Lancet Report 2016] and 5.495 million neonatal and early year's losses [WHO and other sources].

The aims of the trust are fulfilled in 4 main ways:

Saying Goodbye Services: The SG Services were the first national set of remembrance services for people who have suffered baby loss and were launched by the charity in 2012. Held at Cathedrals, Minsters and Abbey's across the UK and internationally, the services are open to all people regardless of faith or no faith and look to celebrate, acknowledge and remember the lives unlived or cut short. During 2019-2020 the charity had over 20 services planned around the UK, but due to Covid the charity had to postpone a significant number of these. It was able to hold 3 services in November of 2019, and following the easing of restrictions in the summer of 2020, it was able to hold 3 services in September 2020 and 3 in October 2020. To fill the substantial need for these events, the charity diversified and produced high-profile online events, which will be highlighted later.

Support: The Saying Goodbye support service, now provides support to tens of thousands of people every week, via befrienders, social media (Instagram/Twitter/Facebook/Pinterest) forums, counsellors and more. Saying Goodbye primarily supports people who have suffered baby loss at any stage of pregnancy, at birth or during infancy. The charity currently does not have the resources to provide a national helpline, however it currently provides 'Telephone Support' to people who request it; however, this service was temporarily reduced during the Covid lockdowns in 2020 due to reduced staffing.

The Mariposa Trust

Report of the Trustees 2019/2020

Additional Support: The trust also has five additional support divisions.

- 'GrowingYou' is a specialist division working with people who are pregnant following losing a baby, as the trauma of loss can cause significant fear for people.
- 'Waiting for you' supports people through the adoption process.
- 'Holding Hope' supports parents (many of whom have gone through baby loss) through fertility treatment.
- 'Love in Every Tear' supports people who are supporting others through loss
- 'So Cherished' supports parents who have received a terminal diagnosis over their baby

Resources and Training: The charity saw the need for better resources to be used within hospitals and the wider medical community, and as such produced the 'Baby Loss and You' leaflet. This leaflet is now used in over 60% of NHS trusts and hospitals, and is provided free of charge by the charity. In addition, the charity has access to other resources that it is able to provide. Furthermore, the charity also provides training sessions with midwifery teams, bereavement midwives and other medical professionals, to improve patient care, support and experience.

Campaigning: Saying Goodbye works with various agencies including NHS England and others to encourage best practice, and to actively campaign for improvements in pre and post loss care. In May 2016, the charity was awarded 'Stakeholder' status with the Department of Health and is actively working with this department, as well as members of Parliament and members of the House of Lords, to bring about improvements in care. Though the standard of care has seen improvements, such as the introduction of bereavement suites in some hospitals, there are still vast chasms of inequality in the standard of care, and the charity is committed to helping bring about change. In July 2017, the charity saw the 'National Loss Certificate' Bill introduced into the House of Lords, which it has campaigned for with the help of Baroness Benjamin. This looks to see a voluntary certificate introduced allowing babies lost before 24-weeks gestation, the chance to be formally recognised and registered. Political hold-ups due to Brexit and then the Covid-19 pandemic have meant this has progressed slower than hoped.

In February 2018 the Secretary of State for Health (The Rt Hon Jeremy Hunt) announced the first National Review into baby loss pre-24-weeks gestation, including looking at the support systems in place for parents, certification and more. Zoe Clark-Coates, the trustee and director of the Mariposa Trust was appointed by the DOH and No 10 to co-chair the review which is still underway.

The Mariposa Trust

Report of the Trustees 2019/2020

The issue of loss:

Baby loss has always been a taboo subject with a stigma often attached to people that suffer it, meaning that it is often never addressed or openly discussed. The 'Don't tell anyone until you are 12-weeks' message means that people suffer in silence, not wanting to share their pain. Furthermore, as friends and family often struggle knowing what to say about someone's loss, they will often choose to not say anything and hope that the person gets over it, which again makes the person going through the loss feel unable to share or ask for help and support.

Grief over baby loss can be extreme and must be dealt with for people to move forward positively with their lives, as all too often they can become caught in a cycle of grief. The outworking of unresolved grief can often lead to physical, emotional and mental illness, which can directly impair and hinder a person's life. This can often have implications and adverse effects on relationships, employment and many other areas of life. The 'need' to have an avenue for acknowledging and remembering a loss is key to working through and overcoming grief, which is why the services and support provided by the charity are vital.

Performance against Objects and Future Plans

In the year November 2019 to October 2020, the charity ran 9 of the expected 20 'Saying Goodbye' services due to the pandemic. These included services at Canterbury Cathedral, Ely Cathedral, St Mary's Cathedral in Edinburgh, and more. The charity does not count the number of attendees at any service, as the foundation of its work is to help each individual who has suffered loss or been affected by the loss of a child.

As part of the restrictions imposed, the charity had to restrict the number of people at each 2020 service, as well as impose strict measures to ensure the safety and health of all attendees, as well as the charity staff and volunteers and venue staff at each event. A comprehensive set of risk assessments were undertaken, and appropriate PPE purchased and procedures put in place to ensure full compliance with regulations.

Due to the pandemic, and the postponement of many services, the charity decided to implement a series of online services of remembrance (virtual gatherings). In April 2020, the charity launched 'Saying Goodbye online', which saw the charity produce a fortnightly online service, filled with music, poetry, acts of remembrance and more. The charity utilised its team of volunteers, expert singers and musicians to produce content from their homes and using equipment the charity owned (due to lottery funding in previous years), produced in-house a set of high quality 40-minute services, that were then live streamed on Facebook, YouTube and via the charity's own website [online.sayinggoodbye.org](https://www.online.sayinggoodbye.org). There was significant time investment into this project, but with very little financial outlay, and the success has been undeniable with online services that were watched by people around the world with over 33,000 households joining one week, and regular audiences of 10,000 – 20,000 households. These events continued throughout 2020, and the trustees have chosen to continue them throughout 2021 and beyond.

Over the 2019/2020 period, the charity has continued to gain media coverage and has featured in numerous newspaper and magazine articles across the UK. In addition to the print media coverage, there has been TV exposure with appearances on ITV's Lorraine and other shows, and around 20 other radio and TV interviews for stations including Global Radio (Heart, Capital and LBC), BBC Radio, Bauer Media, Celador Radio, the BBC

The Mariposa Trust

Report of the Trustees 2019/2020

and ITV. The standing of the Mariposa Trust as being one of the (if not the) leading baby loss support charity, now means that the charity and CEO's are called on a regular basis by the BBC and other radio stations across the UK to comment on baby loss related stories. In addition to this, the launch of further support books by the charity CEO, has gained significant press attention for the work of the charity, as well as increasing the number of people using the services of the charity.

The charity continues to oversee the work of the US division of the charity 'Friends of Mariposa International Inc.' or 'Mariposa International', which is a 501(c)3 organisation, and it continues to raise the profile of the charity and support across North America, however due to the pandemic, some work undertaken in the US has had to pause.

The befriending and support service that is offered by the charity continues to evolve and grow and is used by tens of thousands of people every week. The charity has pioneered the use of social media and has harnessed it as a key way of reaching people and providing support globally.

- Facebook continues to have the largest reach and saw significant growth from over 115,000 followers at the start of November 2019 to over 125,000 followers at the end of October 2020.
- Twitter sees steady growth and has around 13,000 followers.
- Pinterest has grown to around 57,000 followers.
- The charity launched a new Instagram page for the charity, which has grown in a matter of months to over 6,000 followers. In addition, the charity CEO uses her own Instagram account daily to promote the work of the charity, the services, events, fundraising projects and opportunities and more, to her audience of over 60,000 followers.

The effectiveness of the charities work can be seen on many levels.

- Feedback via letters, emails, calls, befriending, and social media, about the benefits, short and long-term in people's lives, and in the lives of their families and friends.
- Attendance at the Saying Goodbye services and due to Covid, at the online services which have seen tens of thousands of people attend/log-in and receive support.
- Increased numbers using the support services provided by the charity on a daily basis.
- Increased numbers of people using the charities resources.

Fundraising & Income

During the 2019-2020 year, the charity saw a significant reduction in income due to the pandemic. The Mariposa Ball, and other regional fundraiser balls were postponed until 2021, and places at sports based fundraising events such as the Royal Parks Half Marathon, Great Manchester Run and others were also postponed until 2021. Many personal fundraising challenges undertaken by people were also scrapped, and planned fundraising days were also cancelled.

With careful planning, the trustees were able to make adjustments to expenditure, and use reserves to help ensure the charity was able to continue the provision of services and support.

The Mariposa Trust

Report of the Trustees 2019/2020

Monthly donations still track below other fundraising streams, and currently brings in around 1.00% of the charity's income.

The charity received a restricted grant of £10,000 from the National Lottery and has taken on a volunteer bid writer with the aim being to increase income from grants and other funding bodies. Due to the pandemic, she has been restricted in what she has been able to do, however she will expand her work in the next financial year. The trustees continue to look at other forms of income generation including Corporate Support, Monthly Donations, Restricted and Un-Restricted Grants, Fundraising Events and more, as it seeks to create a consistent income stream, so as to better plan the charities activities and growth.

Current/Future Plans

- The charity looks to increase the distribution of the 'Baby Loss and You' leaflet and other resources across the NHS, plus introduce new resources to meet the needs of medical professionals, and the needs of the people experiencing loss.
- The charity will continue to build on its position at a stakeholder with the DOH and will explore other opportunities to campaign for change.
- The charity will seek to increase the reach and effectiveness of the support offered
- The charity will continue its Jump For Love, Snowball and other fundraising projects, and expand its participation in Races/Marathons/Half Marathons.
- The charity will look to expand the Saying Goodbye services and the charity in the USA & Canada, when borders safely reopen.
- The charity will look for opportunities to expand the Saying Goodbye services into Mainland Europe

Further Expansion:

- Priority - Establishment of National Baby Loss Helpline
- Launch of a Saying Goodbye App
- Expansion of Global services, support and fundraising team
- Further development of the National Befriending Service & local Hospital Liaison Service
- Launch of new divisional websites for the charity
- Expansion of Mariposa Balls

Risk Review

The trustees recognise the importance of continual monitoring of all risks associated to the ongoing work of the charity. As such the trustees continue to undertake regular reviews of the charities current work and upcoming work to ensure that risks are fully assessed and managed accordingly.

Reserves Policy

Reserves are defined as totally unrestricted funds. At all times, the acceptable level of cash reserves held by the Trust will be equivalent to three months of budgeted annual unrestricted expenditure. The Minimum level of cash reserves held by the Trust will be equivalent to two months of budgeted annual unrestricted expenditure.

Directors' Responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the financial activities for that period together with the assets and liabilities at the end of the period and which adequately distinguish any material special trust or other restricted fund of the company. In preparing those financial statements, the directors are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with SORP 2015 on Accounting by Charities and the Accounting Regulations and with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- d) prepare financial statements on a going concern basis unless it is inappropriate to assume that the company will continue in its activities.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Statements of Recommended Practice and the regulations made under section 130 of the Charities Act 2011.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and irregularities.

Signed.....

Director's name Andrew Clark-Coates

Date 25.6.2021

The Mariposa Trust
Statement of Financial Activities (includes summary of income and expenditure)
for the year to 31st October 2020

	Notes	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds (all unrestricted)
		Oct 2020	Oct 2020	Oct 2020	Oct 2019
		£	£	£	£
Income					
Donations & Other Income			48,309	48,309	63,198
Grants		10,000	-	10,000	-
Charitable Activities		-	4,201	4,201	75,752
Total Income		<u>10,000</u>	<u>52,510</u>	<u>62,510</u>	<u>138,950</u>
Expenditure					
Charitable Activities	2	5,946	111,779	117,725	170,311
Total Expenditure		<u>5,946</u>	<u>111,779</u>	<u>117,725</u>	<u>170,311</u>
Total Net Income		4,054	(59,269)	(55,215)	(31,361)
Reconciliation of funds:					
Total funds brought forward		-	104,836	104,836	136,197
Total funds carried forward		<u>4,054</u>	<u>45,567</u>	<u>49,621</u>	<u>104,836</u>

There were no recognized gains or losses for the year ended 31st October 2020 and 31st October 2019 other than those included in the Statement of Financial Activities.

The Mariposa Trust
Balance Sheet
as at 31st October 2020

	Notes	31 Oct 2020		31 Oct 2019	
		£	£	£	£
Current Assets					
Debtors	6	-		1,835	
Cash at Bank and in Hand		53,171		106,501	
		<u>53,171</u>		<u>108,336</u>	
Creditors : Amounts falling due within one year	7	(3,550)		(3,500)	
Net Current Assets			49,621		104,836
Net Assets			<u>49,621</u>		<u>104,836</u>
Capital Funds					
Unrestricted			49,621		104,836
Total Charity Funds			<u>49,621</u>		<u>104,836</u>

The directors have taken advantage of the Companies Act 2006 in not having these accounts audited under Section 477 (1). No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and s387 of the Companies Act 2006 and for preparing accounts which give a true and fair view of the state of affairs of the company at 31 October 2020 and of its profit for the year then ended in accordance with the requirements of s396 and which comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Signed and approved on the behalf of the Board on 25th June 2021

Director 

Company no: 08241785

The Mariposa Trust
Notes to the Financial Statements
for the year ended 31 October 2020
1. Accounting Policies

Basis of Accounts Preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011. The Financial statements are prepared on a going concern basis under the historic cost convention modified to include certain items at fair value when applicable. The financial statements are prepared in sterling which is the functional currency of the charity. Significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Allocation of support and governance costs

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice . These costs include costs related to statutory independent examination and any legal fees together with an apportionment of overhead and support costs relating to trustees meetings .

The Mariposa Trust
Notes to the Financial Statements
for the year ended 31 October 2020

Value Added Tax

The charity is not registered for VAT. In common with many other similar charities expenses are inflated by VAT, which cannot be recovered.

Estimation uncertainty

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes two bank accounts

Creditors and provisions

Creditors and provisions 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 obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost.

Depreciation would be provided at rates calculated to write off the cost less estimated

Going Concern

Despite curtailment of events and fundraising activities due to CV19 the Directors consider that the charity remains viable for the year ahead

The Mariposa Trust
Notes to the Financial Statements (cont)
for the year ended 31 October 2020

	Oct 2020	Oct 2019
	£	£
2 Charitable activities		
Costs of fundraising and awareness events	27,768	54,423
Travel	8,421	26,779
Advertising and Promotion	114	87
Bank Charges	898	830
Directors Services	59,500	74,800
Equipment (restricted £5,946)	8,714	3,365
Insurance	1,377	1,368
Books and stock	8	439
Storage	300	300
Admin costs	3,562	3,063
Overseas Development costs	633	-
Sundry	1,025	2
Admin salary support	3,892	3,092
Governance costs (as below)	1,513	1,763
	<u>117,725</u>	<u>170,311</u>

3 Governance Costs

	Oct 2020	Oct 2019
	£	£
Independent Examiner's Fees	1,500	1,750
Companies House Fee	13	13
	<u>1,513</u>	<u>1,763</u>

4 Net Incoming Resources for the Year

	Oct 2020	Oct 2019
	£	£
This is stated after charging:		
Independent Examination & Statutory Accounts preparation	1,500	1,750

5 Taxation

As a charity, The Mariposa Trust is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

6 Debtors

	Oct 2020	Oct 2019
	£	£
Prepayments and accrued income	-	1,835
	<u>-</u>	<u>1,835</u>

7 Creditors: amounts falling due within one year

	Oct 2020	Oct 2019
	£	£
Trade Creditors	300	-
Accruals	3,250	3,500
	<u>3,550</u>	<u>3,500</u>

The Mariposa Trust
Notes to the Financial Statements (cont)
for the year ended 31 October 2020

8 Related Party Transactions

In the year, £59,500 was paid in Professional Fees to CCEM, (Compared with last year (2019) £74,800) which Administrates the charity, Plans, Facilitates and Manages all of the ‘Saying Goodbye Services’ and other events, plus much more. This is less than 25% of the true market value of the services provided. Andy & Zoe Clark-Coates are Directors of CCEM.’

£250,000 remains payable as and when the charity has funds to be able to repay. A monthly fee is included to pay for the on-going services of CCEM to look after the operational side of the charity.

Julie Watts also a director is owed £300 per annum for storage costs. These were the required storage costs of the charity's equipment, stock, leaflets etc, and was assessed to be less than half the charge payable for a storage unit.

9 Total Fund Balances

	As at 1st November			As at 31 Oct
FUND BALANCES	2019	Income	Expenditure	2020
	£	£	£	£
Unrestricted Funds	104,836	52,510	111,779	45,567
Restricted Funds	-	10,000	5,946	4,054
TOTAL	<u>104,836</u>	<u>62,510</u>	<u>117,725</u>	<u>49,621</u>

Restricted funds: relate to National Lottery grant of £10,000 partially spent due to CV19 restrictions

The Mariposa Trust
Independent Examiners Report
For the year ended 31 October 2020

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 October 2020 which are set out on the preceding pages 9 to 14

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) 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 the company 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 company'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.

Independent Examiner's Statement

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act or
- (2) the accounts do not accord with those records
- (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 (FRS102).

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.

Name	Gary Peter Brookes
Relevant Professional Qualifications	FCA FCIE BSc
Address	130 Wombourne Park Wolverhampton South Staffs WV5 0LY

Date : 25th June 2021