

# **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<sup>th</sup> October 2012

### Charity Number

1151108

### Charity registered

6<sup>th</sup> 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 unlived 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
		£	£	£	£
<b>Income</b>					
Donations & Other		-	145,083	145,083	229,088
Grants		19,600	-	19,600	-
Interest		-	1,280	1,280	500
<b>Total Income</b>		<u>19,600</u>	<u>146,363</u>	<u>165,963</u>	<u>229,588</u>
<b>Expenditure</b>					
Charitable Activities	2	3,267	198,233	201,500	163,730
<b>Total Expenditure</b>		<u>3,267</u>	<u>198,233</u>	<u>201,500</u>	<u>163,730</u>
<b>Total Net Income</b>		<u>16,333</u>	<u>(51,870)</u>	<u>(35,537)</u>	<u>65,858</u>
<b>Reconciliation of</b>					
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**

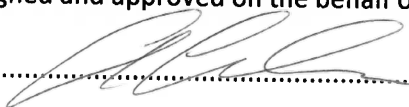
	Notes	31 Oct 2024		31 Oct 2023	
		£	£	£	£
<b>Current Assets</b>					
Stock	8	2,827		2,577	
Debtors	6	6,000		2,090	
Cash at Bank and in Hand		135,712		175,359	
		<u>144,539</u>		<u>180,026</u>	
Creditors : Amounts falling due within one year	7	(2,150)		(2,100)	
<b>Net Current Assets</b>			142,389		177,926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

	<b>31 Oct 2024</b>	<b>31 Oct 2023</b>
	<b>£</b>	<b>£</b>
<b>2 Charitable activities</b>		
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>
<b>3 Governance Costs</b>		
	<b>31 Oct 2024</b>	<b>31 Oct 2023</b>
	<b>£</b>	<b>£</b>
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>
<b>4 Net Incoming Resources for the Year</b>	<b>31 Oct 2024</b>	<b>31 Oct 2023</b>
This is stated after charging:	<b>£</b>	<b>£</b>
Independent Examination & Statutory Accounts preparation	1,850	1,800
<b>5 Taxation</b>		
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.		
<b>6 Debtors</b>	<b>31 Oct 2024</b>	<b>31 Oct 2023</b>
	<b>£</b>	<b>£</b>
Estimated donations via Just Giving	6,000	2,090
	<u>6,000</u>	<u>2,090</u>
<b>7 Creditors: amounts falling due within one year</b>	<b>31 Oct 2024</b>	<b>31 Oct 2023</b>
	<b>£</b>	<b>£</b>
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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>8 Stock</b>	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 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 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**

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