



Supporting bereaved children

Annual Report & Accounts **for year ended 31st March 2023**



Residential Weekend – April 2022

3 Barnes Croft, Coles Lane, Milborne St Andrew, Blandford Forum, Dorset, DT11 0LG

Tel: 01258 837071

Registered Charity No. 1158138





INDEX

Page

2	Legal and Administrative Information
3 – 5	Report of the Trustees
6	Statement of Public Benefit
7	Chair of Trustees Review of the Year
8 – 11	Report from the Management Team
12 – 18	Activity Reports
19 - 21	Referral Analysis
22 – 35	Statement of Financial Activities and Notes to the Accounts
36	Report of the Independent Examiner



Legal & Administrative Information

Status

Mosaic was registered with the Charity Commission on the 7th June 2007 as an Unincorporated Association and converted to a CIO (Charitable Incorporated Organisation) on the 1st April 2015 when the name was changed to Mosaic – Supporting Bereaved Children (Mosaic). It is governed by a constitution adopted on 18th July 2014. The Charity Registration number is 1158138.

Charity Objects

- The preservation and protection of mental health and the relief of sickness caused by bereavement in particular but not exclusively, children who have suffered bereavement.
- To advance the education of professionals in the subject of bereavement.

Organisational Structure

Mosaic is managed and administered by a Management Team consisting of the Chief Executive Officer and the Head of Operations who were appointed by the Trustees. Further details of the organisational arrangements are given in the body of the report.

The Trustees serving during the year were as follows:

Karen Parnell – (Chair)
Dr Rollo Clifford
David Hannibal – resigned April 2022
Nicola Hall - resigned February 2023
Mary Norrish
Cheryl Bellingham – appointed April 2022
Rick Hewland – appointed March 2022

Principal Office

3, Barnes Croft, Coles Lane, Milborne St Andrew, Blandford, Dorset, DT11 0LG

Independent Examiner

CB Reid, Wadebridge House, 16 Wadebridge Square, Poundbury, Dorchester, Dorset, DT1 3AQ

Bank

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling Kent, ME19 4JQ



Report of the Trustees

The Trustees present their report and the financial statements for the year ended 31st March 2023. The legal and administrative information set out on page 2 form a part of this report. The financial statements comply with the current statutory requirements and the Charity's Constitution.

Principal Activity

Mosaic is a regional, non-governmental, non-political, non-religious organisation, created as a charitable legal entity. The Constitution dated 18th July 2014 defines the objectives set out on page 2.

The aims of the Charity are to provide a child centred service which offers a pathway of support for bereaved children, young people, and their families and to offer support for those young people who are facing the death of a parent or significant other.

Trustees

The Trustees are named on page 2 and if they served for less than a year this is indicated.

The Constitution states that the charity must have a minimum of 6 trustees. Every future trustee is appointed after a majority vote by a resolution of the Trustees passed at a special meeting.

When appointing trustees, the charity shall take into account the benefits of appointing the person who through residence, occupation, employment or otherwise has special knowledge of the area of benefit or is otherwise able by virtue of his or her personal or professional qualifications to make a contribution in pursuit of the objects or the management of the charity. Every new trustee receives in-house induction and New Trustee Training through the local Voluntary Services.

The Trustees meet quarterly and delegate the day-to-day management of the charity to the CEO/Head of Operations. Payments over £500 have to be agreed by the Trustees and payroll is set up by the CEO/Head of Operations and authorised by the Trustee responsible for finance.

Salaries are agreed by the Trustees and reviewed annually in March. Changes and proposals recommended by the CEO/Head of Operations are discussed and agreed at a quarterly meeting.

Reserves Policy

The Trustees have established a reserves policy in order:

- To meet contractual liabilities should the organisation have to close. This includes redundancy pay, amounts due to creditors and commitments under leases.
- To meet unexpected costs such as staff cover re illness, maternity leave, parental leave, and legal costs defending the charities interest.
- To replace equipment as it wears out.
- To ensure that the charity can continue to provide a stable and quality service to those who need them. Within this context to minimise recruitment, staff training, staff induction and marketing costs by avoiding the need for redundancies caused by financial crisis.
- To provide working capital when funding is paid in arrears.

From time to time, funding has certain restrictions which means that by law it must be held as restricted reserves until it is spent in line with the funding agreement. The Trustees calculate the reserves as part of the charity's unrestricted income funds that is freely available after taking into account restricted funds, that have been earmarked for specific purposes.

Total funds of	£123,112
Less restricted funds	(£113,366)
Total Reserves	£9,746

Based on the Reserves Policy, £87,082 would be required in the event of closure.

The Trustees intend that restricted funds are spent within a reasonable period of receipt and therefore only foresee a need to maintain reserves sufficient to provide certainty of funding that will ensure the charity can continue to provide ongoing support to bereaved children and their families. Therefore, the target range for reserves is between 25% and 50% of annual expenditure.

The reserves held currently are below our target range due to the inability to raise funds through our normal channels and activities during the COVID-19 pandemic. The Trustees will aim to restore the reserves to at least 30% of expenditure over the next four years.

Staffing

For the first two months of the financial year, Mosaic employed Margaret Hannibal and Cathy Gilpin, as CEO and Head of Operations, respectively. From the end of May 2022, when Margaret Hannibal resigned as CEO, Cathy Gilpin had full responsibility for the day-to-day management of the charity overseeing administration, strategic planning, finance, referrals and fundraising. Two Senior Therapists, who are qualified to supervise all counselling practice within Mosaic, a Training and Development Lead, a Corporate Fundraiser, a Community Fundraiser, a Funding Officer, a Finance Officer and 6 Administrators were also employed by Mosaic.

Self-employed Counsellors and Volunteer Support Workers support children, young people and families and work on a sessional basis.

Volunteers working with families on Activity Days and Residential Weekends undergo both regular in-house and Safeguarding Children training. All staff, self-employed practitioners, trustees and volunteers have enhanced DBS (Disclosure and Barring Service) checks.

Review of Activities

Mosaic offers a range of services including:

- Bereavement counselling
- Pre-bereavement support
- Early Bereavement Interventions
- Child and family assessment
- Individual therapeutic support
- Telephone support for families, professionals and agencies working with young people
- Residential Weekend programme
- Family Activity Days and Social Events
- Training for professional and voluntary bodies
- Bespoke Training for schools and agencies

A full review of the activities in the year can be found in the Management Team Report (pages 8 -14).

Fundraising

A review of fundraising activities forms part of the Activity Reports (pages 15-16).

Future Development

For information regarding future developments, please refer to the Chair of Trustee Report (page 7).

Trustee responsibilities in relation to the financial statements

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the profit or loss of the charity for that year. In preparing these the trustees are required to:

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

Risk Assessment

The Trustees have identified the major risks to which the charity is exposed and have established systems to mitigate these risks. The Trustees consider the financial position at the end of the year to be satisfactory.

They also do not consider there to be any material uncertainties regarding the Charity's ability to continue as a going concern.

Voluntary help and gifts in kind

The Trustees are very grateful to the volunteers who support Mosaic, raising funds, attending residential weekends, and helping with administration on the charity's behalf.

Statement of Public Benefit

The Trustees confirm that they have complied with the duty in Section 17 (5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

Mosaic offers a wide range of appropriate support to bereaved children, young people and their families throughout Dorset. We also offer support to those young people facing the death of a loved one and provide consultation and training for professionals and agencies working with children and young people. Our Early Bereavement Service offers advice and support immediately after a death when it is too early for counselling.

We use a range of therapeutic and creative interventions to help children, young people and their families understand the overwhelming feelings and emotions bereavement can bring. This will lead to improved behaviour, better attendance at school and increased levels of self-esteem. This will benefit not only the young person and their family but also the wider community.

We recognise that bereaved families grieve in different ways and our work is tailored to suit their individual needs. Alongside our individual support, we give the children and young people the opportunity to attend our Residential Weekend where they can meet others, share their experience and realise they are not alone. This helps them to make new friends who understand, feel less isolated and realise it is still fine to have fun.

It is estimated that 2,500 children living in Dorset will be bereaved each year and over 10% of those may need the support of a service like Mosaic. Many of the children and young people we work with are already living in families with issues such as poverty, poor housing, drug and alcohol abuse and domestic violence.

Research shows a gap in the provision of cohesive support for bereaved children and their families. Mosaic is working to ensure that all children who need support through their grief journey will be able to access a service that focuses on offering counselling and activities that will give them the opportunity to fulfil their potential in life.

GDPR

In order to comply with the General Data Protection Regulation, which came into effect on 25 May 2018, Mosaic has set out its approach to handling and protecting personal data in a Privacy Policy, copies of which are available on request.



Chair of Trustees Review of the Year

Mosaic continues to play a vital role within the Dorset community in supporting children, young people and their families through bereavement, coming to terms with a death in the family, and losing a cherished loved one. We welcomed Cathy Gilpin as Head of Operations in April 2022. She has thrown herself wholeheartedly into the role with passion and determination.

It has been another busy and successful year. The staff team continue to develop services to meet the needs of children and families, successfully increasing pre-bereavement and early bereavement counselling, which has shown to reduce ongoing need for support. Mosaic has continued to offer telephone support for families and professionals five days a week, complementing the one-to-one and family work, residential weekends and family events throughout the year.

Through our funding from Ducks and Drakes the training team have continued to offer two free bereavement training sessions to schools and other professionals which have proved popular and well attended.

Our collaboration with CAMHS has been a successful addition to our offer, enabling more children to access appropriate and timely support.

The team are busily looking for additional fundraising opportunities and we have made several successful grant applications that allow us to continue this vital work.

We are looking to increase our number of volunteers to help us promote Mosaic at a wider range of events across the County and its borders.

We are looking towards expanding the staff team to stabilise and strengthen the charity.

We have said goodbye to Nicola Hall, trustee, who has given many years of service to Mosaic, for which we are very grateful. We are now recruiting additional trustees to the board.

The consequences of childhood bereavement remain relatively misunderstood or underestimated, leading to minimal state funding. Mosaic is therefore thankful to all donors, fundraisers and volunteers who contribute in so many ways to keep Mosaic going.

*Karen Parnell – Chair of Trustees
Signed: 22/11/2023*



Residential weekend – Oct 2022



Report of the Management Team

Overview

The COVID-19 pandemic continued to affect our lives at the beginning 2022/23 with a slow start to fundraising activities. Throughout the year, the Mosaic team worked very hard to ensure income was received from different channels. We were very grateful to receive several community donations, support from individuals, schools, Trust donations and the National Lottery, who are sponsoring Mosaic for another four years.

Our dedicated staff and therapists continue to work with children, young people and their families throughout Dorset. We continue to see a significant rise in the number of referrals for counselling and also an increased number of telephone calls for Early Bereavement and Pre-bereavement support, which have been very beneficial to families. This Spring, we also introduced Bereavement Cafés into schools to support pupils and teachers, giving them a safe space to ask questions about bereavement.

Residential weekends and family activities have taken place towards throughout the year as detailed below.

Residential Weekends and Social Events

April, July and October 2022 - Residential weekends

We held Residential Weekends in April, July, and October 2022, with 62 children attending and 33 adults at the parents and carers' group.



The young people were supported by 58 volunteers, including members of staff, who gave their time, energy, and experience, to ensure they had the opportunity to make friends, remember their special person, and have fun!

The afternoon session when they tell their story is always an emotional time, but having had their counselling sessions before attending, they are able to talk about their special person and share their memories. The trained volunteers help them with this session which helps them to feel less isolated and realise they are not alone. This is followed by a group session with the Doctor, who answers any questions they may have about things they did not understand about the death, and concerns for their own or their family's future.

7



Time spent outdoors



Creating and crafting



Questions for the Doctor

The candle ceremony on Saturday evening is always a memorable part of the weekend but gives everyone, including all the volunteers, the chance to remember their special person for a short while.

After 'the energiser' first thing on Sunday, children take part in the anger management sessions, drawing the things that have made them feel angry, talking to others about it and then throwing clay at the 'angry' picture. They always enjoy this activity, and it is a good way of releasing their anger safely. This is followed by blowing bubbles, which calms everyone down again.



Anger wall – clay throwing



Each child receives a quilt, Elephant, keyring and certificate



Sunday afternoon, their parents/carers return from their group where they have been taking part in similar activities and talking about their own feelings. The children then give a short presentation to their families about their weekend and then run with streamers, on which they have written a personal message for their loved one. This brings the weekend to a close and the families return home talking about their experience and the new friends they have made.

Activity Days and Social Events

In May 2022 we held a fantastic family picnic event at The Orangery Suite in Merley, attended by 80 people. This was a great chance to bring together bereaved families for an afternoon together and they enjoyed food, outside games, and Jules the Entertainer.

Children also had the opportunity to attend a day of Horse riding at East Moors Riding Stables in April thanks to the stables staff and volunteers holding a collection and in May, 10 children were given the chance to learn a musical instrument, create a band and perform to an audience thanks to an exceptional workshop provided and funded by Rock Steady Music School.

The Andrew Simpson Sailing Centre in Portland hosted a fantastic sailing day which was a real highlight in the calendar. Well supported by staff and funded by the Rod Shipley grant through the sailing school, we were able to enjoy seeing 28 children and young people out on the water in the sunshine.

In September we were able to gift tickets to the Circus Star performance at the Barington Theatre in Ferndown to 7 families, whilst 8 children had the opportunity for a day of fishing with Dorchester & District Angling society. The Dorset Freemasons also sponsored two children to attend the ASHLAR's event, which was a full day of activities including axe throwing and an assault course.

We were also grateful to be invited to Bryanston School who hosted two Swim and Climb events for us. Children, young people, and their families were invited to make use of the fantastic facilities at the school, in the swimming pool, and on the climbing wall. Bryanston offered refreshments after the sessions and both events were well attended. We are grateful for the partnership that has been created with the school.

In October we invited our children and young people to take part in the Wareham Lions Swim for Charity which was a great event, and we enjoyed returning the support we have been given by them in recent years and taking part alongside other local charities.

The 2022 Christmas party was enjoyed by families with an evening of fun and a visit from Father Christmas. We would like to thank Dorset company 4Com for again funding the evening, supplying food and gifts.

In March 2023 we launched the Youth Project, offering our young people the opportunity to come together socially on more occasions throughout the year. We asked the community regarding the events they would like to see in the calendar, and launched a Bereavement Café which will support other activity days and events moving forward.

We would like to thank everyone who made these days happen, for their support in giving the young people opportunities they would not usually have been able to experience.



Christmas Party 2022



Horse Riding



Rock Steady Music School



Thank you to everyone who gave their time and donations to make these events possible



Referrals report

This Report year has seen the return of full face-to-face working for both office staff and therapists following the restrictions during the Covid pandemic. All Mosaic office staff were back working in the office from February 2022, and working practices have generally returned to 'normal'. Having said this, we continue to see the impact on families who were not able to say goodbye or attend the funerals of their loved ones which has led to complex grief in some young people.

Once again, we have seen an increase in the number of enquiries and referrals to Mosaic, from families, schools, and from other professionals requesting bereavement support for children and young people. The total number of referrals this year was 391, opposed to 319 last year. This increase is attributed to a huge increase in the number of referrals for 'Early Bereavement Support' whereas the number of Bereavement Counselling packages has remained very similar. Schools are exceptionally busy and pastoral staff have indicated that they are noticing a huge increase in mental health issues and often will talk about their frustration when children and young people do not meet thresholds for other services.

Our Early Bereavement Intervention (EBI) service has been renamed 'Early Bereavement Support' (EBS) and the number of families accessing this service almost doubled on last year's number. This support is an important way of ensuring we can support young people in the immediate weeks and months following a bereavement and will often lead into a full Bereavement package later. This support is key in helping to prevent mental health problems later in life and more so for those who are experiencing complex grief. Sadly, this year the referrals team were very busy following 3 suicide deaths of teenage boys in the West of the county. This has and continues to be a challenging situation and is being treated as a "cluster" by the local authority. Two of the boys were known to each other and were close friends, and this has obviously impacted on the wider community, particularly the young people in the schools that these boys attended. Mosaic was able to respond very quickly and provided four therapists to specifically support these young people with our Early Bereavement Support. We also attended a parents evening and a school assembly to highlight the work and support that Mosaic can offer. Dorset council agreed to provide extra funding for the EBS sessions and subsequent bereavement counselling packages. This chapter of events not only explains the rise of EBS cases we experienced this year but has also highlighted the need for a 'whole school approach', and we have started to develop a procedure and resources to deal with such incidents in the future.

Our new 'CAMHS/VCSE' project - working in partnership with the CAMHS Gateway team – started slowly but we now have a good referral pathway established with the Gateway navigators. We have agreed to offer 10 sessions to young people referred by this route since they are more complex referrals. We supported 6 young people via VCSE this year and we expect this number to grow.

With the rise in referrals, we have increased the number of sessional therapists we employ from 21 to 24. We continue to host Reflective Practice and/or CPD sessions once a month, and this proves to be a popular and excellent way of connecting with and ensuring that our therapists have a sense of belonging as well as feeling supported. We are immensely proud of Mosaic's team of therapists as they continue to demonstrate resilience, creativity, dedication, and flexibility in some challenging times. The referrals team as a whole are continually supported by the CEO and she works incredibly hard to make sure that we as a team always felt connected and valued.

Our goals for the upcoming year are to increase our visibility and introduce a 'whole school approach' to targeted schools including assemblies and 'Bereavement Cafes'. We will also streamline our methods of processing Dorset Council vs BCP referrals and will be reviewing and improving our evaluation methods.



Joanne Norman – Referrals Administrator
Signed: 15/11/2023



Training Report

During this financial year, a total of **233** delegates attended training. This is a slight decrease of 5% (13 delegates) on the previous year. Looking at the figures from both years, the total number of delegates attending workshops actually increased by 42, from 108 to 150. Delegate numbers for bespoke training, however, decreased by 55.

We measure outcomes using data from our evaluation forms. With regards to subject content and delivery, **90%** of attendees rated the **subject content** of our training as excellent, **9.75%** rated it as very good, and **0.5%** rated it as good. **96%** of the delegates rated the **delivery** of the training as excellent, with the remaining **4%** rating it as very good. Looking at the changes in **understanding** of the subject and **confidence to discuss it**, the average increase in both was **3**, using a scale of 1-10, where 1 is the lowest and 10 is the highest.

Cancellations are always avoided where possible, and this year there were no workshops cancelled due to insufficient numbers of bookings. We actually had such a demand for places that we ran two extra workshops.

In addition to our public training workshops, we also provided bespoke training for five different schools and organisations. These sessions were part funded by the Tesco Groundwork money we received, and also by Douch, using their half price funding offer.

Three volunteer training sessions were hosted through the year with 11 volunteers attending in total. We also delivered one session of training to Mosaic Therapists with 1 attending.

There was a significant increase in delegate numbers on our workshops during this financial year which must have been due to the funded places. The majority of the workshops were booked up fairly quickly and had waiting lists. Bespoke training numbers decreased this year, but we can most likely attribute this to the funded workshop places. Although bespoke training captures more attendees, because it is usually held after the school day has finished and is often just an hour long, it is nowhere near as comprehensive as the workshops. The increase in workshop delegate numbers means more people have been trained more comprehensively. The online workshop we ran was very popular so we will be increasing the number we run for the next financial year.

A handwritten signature in dark ink, appearing to read 'Siân Haynes'.

Siân Haynes
Training & Development Lea
Signed: 01/11/2023



Fundraising

A stronger year of community and corporate fundraising to that of the previous financial year where we were regaining fundraising pace from the aftermath of covid.

Through the facilitation of active stewardship with our supporters, we have been able to advance online payment systems (Just Giving) and social media marketing, which has increased sponsorship, thus generating higher fundraising income.

Looking forward optimistically we have partnered with new corporate fundraisers that have longevity and will continue year on.

Fundraising 2022/2023 headlines include:

- During the autumn the fundraising team were busy connecting with old and new supporters e.g., Blanchards Bailey, The Benchmark Building Company, JP Morgan, Groundwork (Tesco) Groundwork UK, The Dorset Resort Golf Club, UFHN, CAF America.
- We welcomed community engagement/supporters for another year from Broadstone Arts Society, Vivamente Choir, Chickerell FC, Castlepoint Shopping Centre. Through these societies supporting Mosaic not only have they raised income for the charity but in turn have increased vital awareness of the work we do.
- Electric Bowls nominated Mosaic – Supporting Bereaved Children; as their 'Charity of the Year', raising a significant £2,018.
- Mosaic was thrilled to be successful and awarded Groundwork community grant, through in-store vote, £10,000 with Tesco, Dorchester.
- Dorset Health Care NHS Trust continued to make 'Pennies from Heaven' donations each month, totalling £2,670.
- The excellent relationship we have with Castlepoint Shopping Centre remained, with them holding instore events for Mosaic throughout the year.

- London Marathon runner Tom, and Purbeck virtual runners, Gen, Stuart, and David (the latter raised over £1,500). Through their efforts this has encouraged others (2023/2024) to take part in similar fundraising challenges for Mosaic such as Jurassic Coast Runs, School Virtual Marathon, London Marathon, and Triathlon.

Vivamente Voices and Broadstone Art Society supported Mosaic as charity of the year 2022/23.

Having previously identified the popularity of online fundraising (campaigns and crowdfunding) and the use of these platforms, such as Just Giving and Facebook, demonstrate how the world of fundraising is evolving, and that Mosaic must adapt to meet these changes in technology and new cultures. This year we concentrated our efforts identifying audience trends when they may donate or sponsor a fundraiser.

In total, fundraising and donation income, including Charitable Trusts, totalled £270,060 (£195,896).

Moving forward, encouraged about fundraising opportunities for 2023/2024, we are committed to working proactively with existing supporters whilst engaging and partnering with new corporate/community donors and sponsors. We look forward to another good year of fundraising and the chance to raise the profile and awareness of Mosaic throughout Dorset communities (and online).

ZV Minogue-Hughes

Zoe Minogue
Corporate Fundraiser
Signed: 15/11/2023



Vivamente Cheque Presentation



Finance

The results for the year and the financial position of the charity are shown in the attached financial statements.

In summary, the charity's total income for the year was £365,485 (£260,171) of which £233,460 (£179,244) related to restricted project income. Total expenditure for the year was £394,581 (£309,573) of which £208,895 (£197,293) related to restricted project expenditure.

The net movement in total funds for the year was a loss of £29,096.

The focus for 2023/2024 will be to continue to ensure sustainability and increase our reserves through fundraising activities and partnerships.

Finally

2022/2023 proved to be a challenging year following COVID-19 with many charitable trusts closed to new applications as they worked through the backlog from before the pandemic. With Government support, such as furlough schemes and emergency grants now ended, charities were left with very little support and struggled to reach pre-pandemic income levels. Expenses increased and higher costs of living experienced by all, especially high fuel prices during winter months. The fundraising team have worked hard to develop partnerships with local businesses, and we are very grateful to all our Corporate and Community supporters and Trusts that continue to support us year on year. Hopefully in 2023/24 we will see income levels become more stable and as we manage the rising costs of living and continue to support families across Dorset.

Mosaic continues to see a significant increase in the need for the support we provide to bereaved children and young people and with the increase in mental health issues for young people, some due to the pandemic and loss of parents, relatives and friends and we believe this will continue for years to come.

Meetings with other child bereavement charities continued throughout the year in Hampshire, Wiltshire and Devon to share good practice and ways of working together.

During 2022/23, the dedication of everyone involved in the charity continued to carry us through another challenging year, and the solid foundation on which the charity has been built will continue to maintain a high standard of excellence with the overall welfare of children and families remaining paramount.

A big thank you goes to all the staff, trustees, therapists, supervisors, and volunteers who work together as a team, supporting each other and promoting the rewarding and challenging work of Mosaic, providing the valued service throughout Dorset.

A handwritten signature in cursive script, appearing to read 'Cathy Gilpin'.

Cathy Gilpin

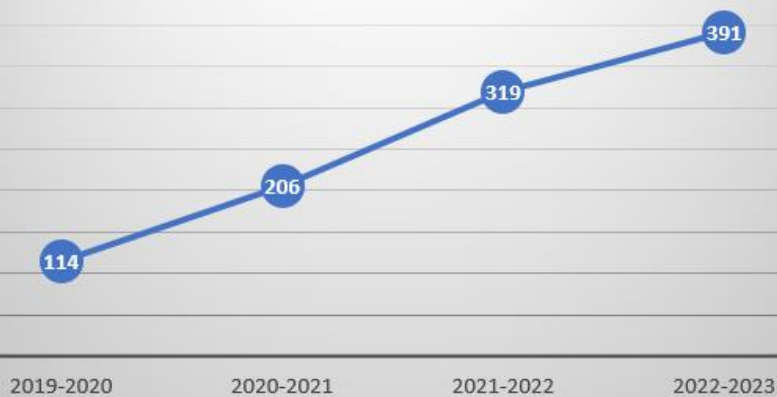
Head of Operations

Signed: 22/11/2023

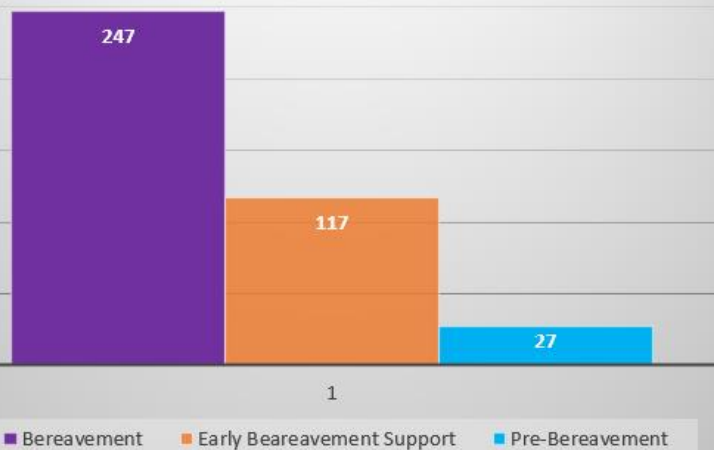


Analysis of Referrals

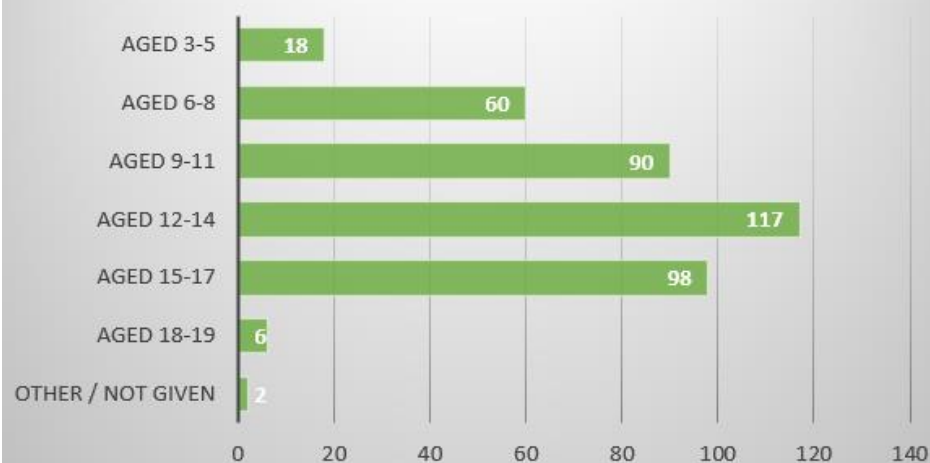
Total Number of Cases over time



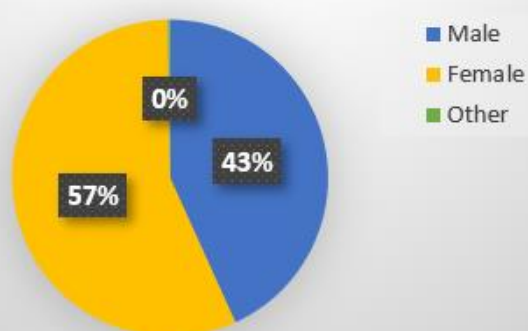
Case Type (referrals 2022-2023)



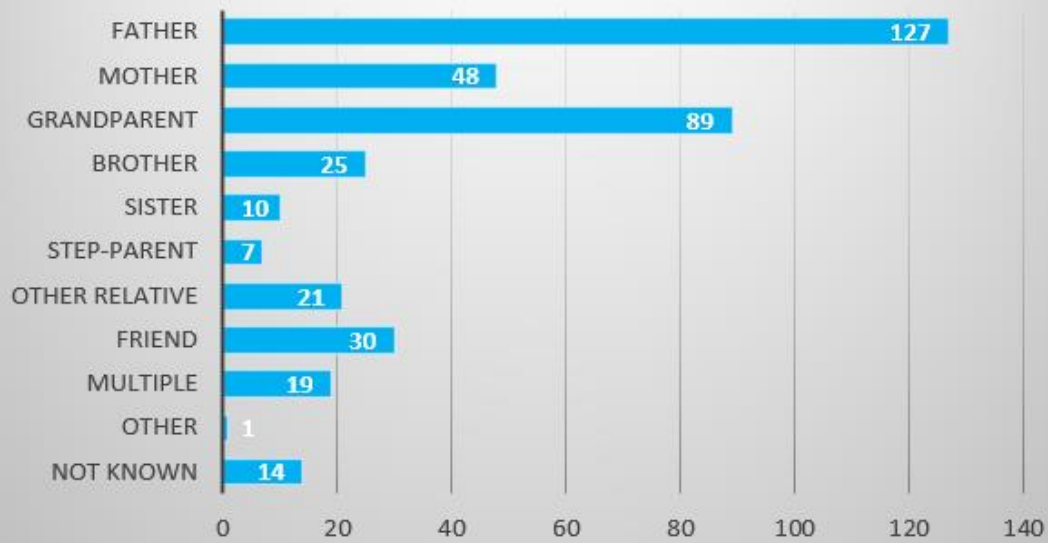
Age of child / young person (referrals 2022-2023)



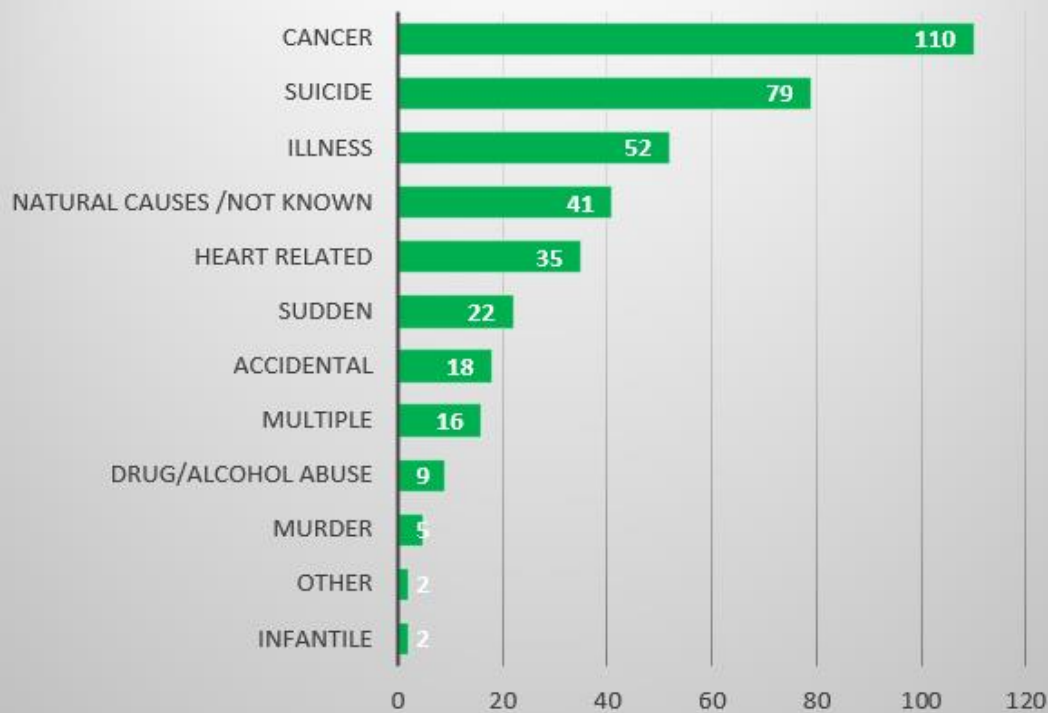
Gender of child / young person (referrals 2022-2023)



Relationship of deceased to child (referrals 2022-2023)



Cause of death (referrals 2022-2023)



Statement of Financial Activities for the year ended 31st March 2023 (SOFA)

	Note	Unrestricted	Restricted	Total	Prior Year Total
		£	£	£	£
Income from:					
Donations and Legacies					
Charitable Trust Donations	7 & 8	17,400	49,508	66,908	56,925
Corporate Donations	7 & 8	13,756	23,275	37,031	18,440
Community Donations	7 & 8	95,550	1,360	96,910	34,538
Grants	7		67,767	67,767	84,544
Charitable Activities					
Family & Child Support / Counselling		0	91,550	91,550	53,575
Study Days & Bespoke Training		2,068	0	2,068	10,482
Mosaic Fundraising		1,444	0	1,444	1,449
Other Income					
Bank Interest		1,417	0	1,417	218
Supervision		390	0	390	0
Total Incoming Resources		132,025	233,460	365,485	260,171
Expenditure on:					
Raising Funds					
Fundraising & Promotion		1,457	0	1,457	1,270
Charitable Activities					
Residential Weekends		288	17,302	17,590	5,490
Family events / Christmas / Youth group		125	2,192	2,317	299
Study Days & Bespoke Training		2,257	1,859	4,116	1,126
Conference		0	0	0	0
Counsellors Fees, Training & Travel		23,910	65,226	89,136	82,297
Supervision		2,207	8,113	10,320	8,295
Resources		50	0	50	70
Impact report		125	4,250	4,375	1,750
Social media/marketing		2,275	0	2,275	2,867
Staff Costs					
Salaries & Travel	9	118,109	89,475	207,584	158,114
Recruitment, Staff Training & counselling	9	2,532	1,000	3,532	1,530
Office costs					
Rent & Rates		198	19,478	19,676	19,869
Utilities		12,919	0	12,919	7,241
Cleaning & Supplies		1,054	0	1,054	913
Postage, Printing & Stationery		2,775	0	2,775	1,704
Information Technology		6,025	0	6,025	6,650
Small Items of Equipment		104	0	104	432
Sundry Expenses		124	0	124	282

Other costs					
Accountancy	12	1,440	0	1,440	1,500
Bank Charges		116	0	116	133
DBS Checks		990	0	990	884
Insurance		1,364	0	1,364	1,293
Subscriptions		1,081	0	1,081	1,168
Trustee and Volunteer expenses	11	102	0	102	99
Total Operating Expenses		181,627	208,895	390,522	305,276
Amortisation of fixed assets	2	2,160		2,160	2,160
Depreciation of fixed assets	3	1,899		1,899	2,137
Total Resources Expended		185,686	208,895	394,581	309,573
Net Income/(Expenditure)		(53,661)	24,565	(29,096)	(49,402)
Total Funds brought forward		63,407	88,801	152,208	201,610
Total Funds carried forward		9,746	113,366	123,112	152,208

The SOFA includes all gains and losses recognised in the year. All income and expense derive from continuing activities.

Balance Sheet as at 31st March 2023

	<i>Note</i>	Unrestricted	Restricted	Total	Prior Year
		£	£	£	Total
					£
Fixed Assets:					
Intangible Fixed Assets					
Cost b/f		10,800		10,800	10,800
Additions		0		0	0
Depreciation		(5,400)		(5,400)	(3,240)
Total Fixed Assets	2	5,400		5,400	7,560
Fixed Assets:					
Office Equipment, Furniture & Fittings and Promotional Materials					
Cost b/f		15,515		15,515	13,608
Additions		1,942		1,942	1,907
Disposals		0		0	
Depreciation		(14,629)		(14,629)	(12,729)
Total Fixed Assets	3	2,828		2,828	2,786
Current Assets					
Cash at bank and in hand		1,178	113,366	114,544	151,415
Debtors		8,725		8,725	2,002
Prepaid Expenses		7,508		7,508	2,904
Accrued Income		3,500		3,500	
Bank Interest Receivable		0		0	0
Total Current Assets	4	20,911	113,366	134,277	156,321
Total Assets		29,139	113,366	142,505	166,667
Creditors					
Trade Creditors		(16,984)		(16,984)	(12,864)
Current Liabilities					
Accrued Expenses		(2,409)		(2,409)	(1,595)
Deferred Income				0	
Total Creditors	5	(19,393)		(19,393)	(14,459)
Total Net Assets		9,746	113,366	123,112	152,208

<u>Summary of Funds</u>					
Restricted		113,366		113,366	88,801
General		9,746		9,746	63,407
Total Charity Funds	6	123,112		123,112	152,208

The notes on pages 26 to 35 form part of these accounts. The accounts were approved by the board of trustees on 31st January 2024 and signed on their behalf:

Name of signatory: Karen Parnell



Designation of signatory: Chair of Trustees

Signed: 25/01/2024

Notes to the accounts

Note 1 – Accounting Policies

- a) The accounts (financial statements) have been prepared in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice. The latest version of FRS 102 is effective 1 January 2019.
- b) The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.
- c) Mosaic – Supporting Bereaved Children is a Charitable Incorporated Organisation (CIO) with Company Number CE002402.
- d) Mosaic – Supporting Bereaved Children is a charity that is explicitly and solely for the benefit of helping children and their families, supporting them through bereavement.
- e) Income from the categories 'Charitable Activities' and 'Other Income', as detailed on the Statement of Financial Activities, are based on accrual accounting. Income from voluntary donations is recognised in the accounts on the date of receipt.
- f) Donated goods were received during the year. These goods were gestures of goodwill by corporate entities for distribution to staff, volunteers and families supported by Mosaic. The monetary value of these goods was approximately £2,500.
- g) The charity is supported in a number of its activities by volunteers who provide their services free of charge. The only costs associated with the help of the volunteers relate to training and Disclosure and Barring Service checks.
- h) Short-term debtors are measured at transaction price, less any impairment.

- i) Government grants are accounted for when unconditionally due and reasonable assurance can be gained that they will be received. Where funds are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate. Where funds have not been received in a specific period, these funds will be accrued in debtors and recognised in the period to which they relate. Not all grants received have conditions and performance indicators attached, where this is the case, the income is included within donations.
- j) Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure. Expenditure is accounted for on an accrual basis. All restricted income is used for expenditure relating to Charitable Activities and Staff Costs.
- k) Tangible Fixed Assets are stated on the Balance Sheet at cost. Depreciation is levied from the date of acquisition and is provided for at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment – 3 years straight line method (previously 5 years straight line method)

Furniture and Fittings – 3 years straight line method

Promotional Materials – 3 years straight line method

- l) Intangible Fixed Assets are stated on the Balance Sheet at cost. Amortisation is levied from the date of acquisition and is provided for at the following annual rates in order to write off each asset over its estimated useful life.

CRM Software – 5 years straight line method

- m) Investments in interest bearing accounts, with a notice period of less than six months, are included as 'Cash at bank and in hand'.
- n) Mosaic – Supporting Bereaved Children is a going concern and will meet its financial obligations as they fall due. There is no threat of liquidation for the foreseeable future and the charity has the intention to keep operating its activities for the next year.

Note 2 - Intangible Fixed Assets

		Total
	£	£
Cost brought forward	10,800	10,800
Additions in the year	0	0
Disposals in the year	0	0
Cost as at 31 March 2023	10,800	10,800
Amortisation brought forward	3,240	3,240
Disposals	0	0
Amortisation charge for the year	2,160	2,160
Amortisation as at 31 March 2023	5,400	5,400
Net book value as at 31 March 2023	5,400	5,400
Net book value as at 31 March 2022	7,560	7,560

Note 3 - Tangible Fixed Assets

	IT Equipment £	Furniture and Fittings £	Promotional Materials £	Total £
Cost brought forward	12,285	1,636	1,594	15,515
Additions in the year	1,942	0	0	1,942
Disposals in the year	0	0	0	0
Cost as at 31 March 2023	14,227	1,636	1,594	17,457
Depreciation brought forward	9,499	1,636	1,594	12,729
Disposals	0	0	0	0
Depreciation charge for the year	1,900	0	0	1,900
Depreciation as at 31 March 2023	11,399	1,636	1,594	14,629
Net book value as at 31 March 2023	2,828	0	0	2,828
Net book value as at 31 March 2022	2,786	0	0	2,786

Note 4 – Current Assets

	2022/23	2021/22
Cash at bank and in hand	£	£
Banks	7,265	48,585
Building Societies	107,137	102,776
Petty Cash	142	54
	114,544	151,415
Trade Debtors		
Training Fees	0	1,122
Family Support Fees	8,725	700
Utilities: Telephones	0	180
	8,725	2,002
Prepayments		
Residential weekends	4,382	0
Family Events	200	125
Insurance	1,095	996
IT Database	1,568	1,522
Photocopying expenses	162	162
Rent Units 3 & 4	101	99
	7,508	2,904
Accrued Income		
Family & Support Child Support (BCP Council)	3,500	0
	3,500	0
Bank Interest Receivable	0	0
Total Current Assets	134,277	156,321

Note 5 – Current Liabilities

	2022/23	2021/22
Creditors	£	£
Consultation Fees	0	228
Counsellors' fees & travel	10,374	9,345
Counsellor Training	0	50
Office costs	132	0
Residential - Leeson House	380	0
Recruitment	0	113
Salary costs	4,839	2,213
Staff Training	225	0
Stationery	0	37
Subscriptions	41	38
Supervision	930	840
Telephone	63	0
	16,984	12,864
Accrued Expenses		
Accountancy	1,320	1,200
Utilities: Electricity	954	260
Telephone	135	135
	2,409	1,595
Total Current Liabilities	19,393	14,459

Note 6 – Analysis of net assets between funds

		Unrestricted Funds £	Restricted Funds £	Total Funds £
Intangible Fixed Assets		5,400	0	5,400
Fixed Assets		2,828	0	2,828
Current Assets		20,911	113,366	134,277
Current Liabilities		(19,393)	-	(19,393)
		9,746	113,366	123,112
	Balance 01/04/2022 £	Incoming Resources £	Resources Expended £	Balance 31/03/2022 £
Restricted Funds (see Note 7)	88,801	233,460	208,895	113,366
General Funds	63,407	132,025	185,686	9,746
	152,208	365,485	394,581	123,112

Note 7 – Restricted Income

Donations	Restricted for	b/f	Income	Expenditure	c/f
Charitable Trusts		£	£	£	£
Christchurch Charitable Trust	<i>Counselling (Christchurch area)</i>	1,715	0	1,400	315
Dorset Community Foundation	<i>Counselling</i>	50	2,000	50	2,000
Dorset Council Culture & Community Project fund	<i>Residential weekend</i>	0	4,050	4,050	0
Ducks & Drakes Cancer Trust	<i>Staff Training</i>	0	10,000	7,643	2,357
Travers Smith Foundation	<i>Counselling</i>	0	1,000	525	475
The Arnold Clark Community Fund	<i>Residential weekend</i>	5,000	3,000	8,000	0
Lottery/HMRC	<i>Counselling</i>	237	0	237	0
Masonic Charitable Trust	<i>EBI and Pre-bereavement</i>	2,300	4,500	4,750	2,050
Schroder Charity Trust	<i>Counselling</i>	2,945	0	1,207	1,738
Talbot Village Trust	<i>Counselling (BCP Area)</i>	1,496	0	1,496	0
The Alex Robert-Miller Foundation	<i>Residential weekends</i>	2,000	0	2,000	0
The Charles Lewis Foundation	<i>Counselling</i>	1,135	0	700	435
The Edward Gostling Foundation	<i>EBI Counselling costs</i>	800	7,958	6,825	1,933
The Louis Ross Foundation	<i>Counselling</i>	185	0	185	0
The Valentine Charitable Trust	<i>Rent & Rates</i>	10,248	15,000	19,478	5,770
Willdoes	<i>Residential weekends</i>	1,802	0	1,802	0
The Corton Hill Fund	<i>Counselling (N Dorset)</i>	500	2,000	700	1,800
		30,413	49,508	61,048	18,873
Corporate Donations					
4Com	<i>Christmas Gifts for children</i>	130	0	130	0
AFC Bournemouth	<i>Counselling</i>	150	0	150	0
Groundwork UK	<i>Training (BCP Area)</i>	0	4,250	0	4,250
Groundwork UK	<i>Training (Dorchester Area)</i>	0	10,000	0	10,000
Groundwork UK	<i>Counselling</i>	0	1,125	1,125	0
The Benchmark Building Co. (Ashley Wood)	<i>Residential weekend</i>	0	3,500	950	2,550
CAF America	<i>Activity days</i>	0	1,000	318	682
JP Morgan	<i>Marquee</i>	0	1,500	0	1,500
Langham Industries Ltd	<i>Activity days</i>	0	1,400	33	1,367
Sero	<i>Resources therapists</i>	0	500	0	500
		280	23,275	2,706	20,849
Community Donations					
Individual donation	<i>Woodland therapy</i>	0	360	80	280
Rotary Club Bournemouth	<i>Counselling</i>	500	0	0	500
Rotary Club Bournemouth	<i>Family Events</i>	1,000	1,000	1,557	443
		1,500	1,360	1,637	1,223
Grants					
Children In Need	<i>Staff costs</i>	8,963	32,545	37,909	3,599
Children In Need	<i>Residential weekend</i>	0	500	500	0
The National Lottery Community Fund	<i>Staff costs</i>	32,222	20,390	39,019	13,593
The National Lottery Community Fund	<i>Impact report</i>	4,250		4,250	0
The National Lottery Community Fund	<i>Residential weekend</i>	0	7,972	0	7,972
The National Lottery Community Fund	<i>Youth Group</i>	0	6,360	156	6,204
		45,435	67,767	81,834	31,368
Family & Child Support					
Dorset Council	<i>Counselling costs</i>	5,732	19,450	25,182	0
BCP Council (Poole & BCP combined)	<i>Counselling costs</i>	1,480	23,400	24,880	0
Dorset Families Matter	<i>Counselling costs</i>	3,761	6,100	1,875	7,986
VCSE Grant	<i>CAMHS project costs & Counselling</i>	0	41,250	8,183	33,067
Schools/Self-funding/Other	<i>Counselling costs</i>	200	1,350	1,550	0
		11,173	91,550	61,670	41,053
TOTAL		88,801	233,460	208,895	113,366

Note 8 – Unrestricted Income from Donations

Donations of £1,000 or more

	£
Rotary Club of Sturminster Newton (Cheese Festival 2022)	1,000
Dextra Group Ltd	1,000
Avo Tea	1,101
Broadstone Art Society	1,200
Sherborne Castle Country Fair	1,200
An individual donation via Just Giving	1,500
Goulds of Dorchester	1,965
The Facey Family Foundation	2,000
Wimborne Rotary Club	2,000
Bournemouth Electric Bowls Club	2,018
Vivamente Voices	3,003
J P Morgan	3,058
Dorset Healthcare NHS Foundation Trust Pennies Distribution	3,390
The Kelly Family Charitable Trust	4,500
The Halbard Charitable Trust	10,000
Leigh Park Community Association	10,000
Legacy from Valerie Wickens	10,000
An anonymous donor	20,000
An anonymous donor	20,000
Total Donations of £1,000 or more	98,935
Total Donations of less than £1,000	27,771
Total Unrestricted Donations	126,706

Represented as follow:

Charitable Trust & Foundation Donations	17,400
Corporate Donations	13,756
Community Donations	95,550
	126,706

Note 9 – Analysis of Staff costs

	2022/23	2021/22
	£	£
Staff Salaries	192,438	148,981
Employer NI	7,389	4,786
Employer Pension Contributions	3,205	1,880
Payroll Expenses	2,516	830
Staff Travel	2,036	1,637
	<u>207,584</u>	<u>158,114</u>
Staff Recruitment	2,009	738
Staff Training	1,523	792
	<u>3,532</u>	<u>1,530</u>

During the year, total remuneration of £70,191 (£50,530 - 2021/22) was paid to key management personnel.

No employee had emoluments in excess of £60,000 (2021/22: nil).

The monthly average headcount was 13 staff (2021/22: 11 staff)

Note 10 - Related Parties

During the year, no trustee was directly employed by Mosaic or had any interests in a business which supplied goods or services to Mosaic. No Trustee acted as a trustee for another Charity from which Mosaic received funds or to which Mosaic made payments.

No trustee received any remuneration of any other benefits from the charity.

Cheryl Bellingham, who was appointed as a trustee in April 2022, received £6,620 self-employment income from Mosaic and was reimbursed £1,096 in expenses by Mosaic, in her capacity as a bereavement support therapist.

Note 11 - Trustee costs

	2022/23	2021/22
	£	£
Cost of Trustee Meetings & Training	<u>102</u>	<u>99</u>

Note 12 - Independent Examiner costs

	2022/23	2021/22
	£	£
Cost of Independent examination	<u>1,440</u>	<u>1,500</u>

Independent Examiner's Report to the Trustees of Mosaic – Supporting Bereaved Children

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 22 to 35.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.



Pete Cattermole FCA

Institute of Chartered Accountants in England and Wales
Wadebridge House
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Dated: 30 January 2024



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