

THE COMPASSIONATE FRIENDS
TRUSTEES' ANNUAL REPORT
AND FINANCIAL STATEMENTS
31 MARCH 2024

Company Registration Number 04029535
Charity Number 1082335



The
**Compassionate
Friends**

Supporting bereaved parents and their families

THE COMPASSIONATE FRIENDS

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

Contents	Pages
Trustees' Annual Report	1 - 15
Reference & Administrative Information	16
Independent Examiner's Report	17
Statement of Financial Activities	18
Balance sheet	19
Notes to the financial statements	20 - 30

THE COMPASSIONATE FRIENDS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

Introduction

The Compassionate Friends was established in 1969 as a national charitable organisation supporting bereaved parents, siblings and grandparents after the death of a child of any age and from any cause.

The Trustees of The Compassionate Friends ("TCF") present their annual report for the year ending 31 March 2024.

This Report has been prepared in accordance with the charity's governing document and Statement of Recommended Practice (FRS102 2019) "Accounting and Reporting by Charities", published by the Charity Commission.

Our legal status and governance structure are explained in the "Structure, Governance and Management" section of this report.

Our Objectives

TCF is a registered charity and its purposes as set out in the objects contained in our Memorandum and Articles:

- (i) To advance and assist in mental and physical welfare following suffering and infirmity among (a) parents occasioned by the death of their child(ren) and (b) other close relatives of such child(ren), normally brothers, sisters and grandparents;
- (ii) To promote and support research on parental and sibling grief intended to help to change and improve the quality of support and care provided by health, social care, political and other supporters for grieving parents and siblings.

Our Mission

The Compassionate Friends aims to make a difference by providing support, understanding, empathy and hope to bereaved parents, siblings and grandparents who have experienced the death of a child or children of any age (over one month old to an adult son or daughter) and from any cause.

We do this by offering high quality, accessible peer support services and information to bereaved parents and their families. We also provide information to professionals supporting bereaved parents.

Our Vision

Every bereaved parent, adult sibling and grandparent throughout the UK can find and access the lifeline of high quality, appropriate and safe peer support services.

THE COMPASSIONATE FRIENDS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

Our Values

These basic principles guide all our activities and interactions:

- Empathy
- Compassion
- Respect
- Integrity
- Inclusivity

Ensuring our work delivers our aims

The period of this report covers the final year of our 2021-2024 strategic plan. Each year we review our aims, objectives and activities. The trustees met with staff and volunteers in early November 2023 to review what we achieved and the outcomes of our work in the previous 12 months. We looked at the success of each key activity and the benefits they have brought to the bereaved parents, adult siblings and grandparents we help. These regular reviews also help us ensure our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The review in early November 2023 reviewed the achievements of our 2021-2024 strategic plan, and focused on building for the future, developing key objectives and activities for the new strategic plan to take TCF from 2024- 2027. A meeting in early March 2024 took place with a team of trustees and staff to continue to process of building this plan for the future.

The focus of our work and who benefits from our services

"Every parent's nightmare is to lose a child"

This is a cliché, but for many, many families the nightmare tragically becomes a reality. Each year in the UK 9,000 (Office of National Statistics) children and young people under the age of 30 years die – and this figure does not include the adults (87,000 in 2019) who die at the age of 30 or over many of whom not only leave behind a partner and children but grieving parents who have tragically outlived their son or daughter.

It is not an overstatement to say that the impact of child loss on parents and families – whether sudden or anticipated is devastating. Grieving parents suffer deep trauma and intense and often overwhelming pain following a loss that is so out of the natural order. Both the physical and emotional impact of the death of a child in the family is huge, intense, complex, and often long-lasting. Parents' ability to cope with child loss can be exacerbated by the lack of support services and appropriate information. Many professionals or family and friends are not aware of the enormity and long-lasting impact of child loss on an individual's physical and mental health.

THE COMPASSIONATE FRIENDS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

Our volunteers – all bereaved parents, siblings or grandparents themselves - provide support, understanding and hope to who have suffered the death of a child or children of any age (from one month old to an adult son or daughter) and from any cause of death - for instance as a result of road traffic incident, a short or longer term illness (for example, cancer), sudden unexpected death (for example through an accident or sudden illness), by suicide or through drug or alcohol use. We are the only UK wide charity offering this vital peer-to-peer support to parents and their families.

We continue to focus on the provision of high-quality, accessible peer support to parents and their families bereaved of a child. All our services work together to offer bereaved individuals – whatever the cause of their bereavement - the type of peer support that feels most helpful and appropriate for their particular needs at whatever point they are in their loss.

Our main activities and objectives

Our main activities and who we try to help are described below. All our charitable activities focus on this support and are undertaken to further our charitable purposes for the public benefit. After two years of growth in our reach and infrastructure, this year our strategic focus moved to consolidation of services. Economic and political conditions, including the cost-of-living crisis, high inflation driving up costs, and the aftermath of the pandemic (where funding moved from bereavement support to cost of living causes), created a challenging environment. Like many charitable organisations, we experienced an overall decrease in donor income, particularly from grant making trusts and foundations (-18%), as well as a stagnation in income from challenge events and individual giving, while costs continued to increase. Moreover, we experienced additional challenges created by difficulties in recruitment and retention of volunteers largely due to the aftermath of the pandemic and the challenges of cost of living for many individuals, changing priorities for volunteers. We therefore chose to concentrate our scarce resources on our core services and areas of particular need.

Nevertheless, during the period of this report we supported over 10,300 bereaved parents and 1300 bereaved siblings. Approximately 16% of the parents were bereaved by suicide, 12% by cancer, 7% by sudden illness or accident, 7% by road traffic incident and 3% by drug or alcohol use.

National Helpline

Our **National Helpline** is usually the first point of contact for a newly bereaved parent. 19 trained and supported bereaved parent volunteers offered an empathic listening and support service by telephone which was open as often as possible 365 days a year. During the period of this report over 1,226 calls were received, a similar level to the previous year when we had already experienced a 33% year on year increase in calls. 760 requests for email support were received and answered by the Helpline. Many parents prefer initial email contact as it can be so very difficult to speak verbally about their devastating loss and grief, particularly in the early weeks and months after their loss.

The majority of calls and emails continued to be from bereaved mothers, although there continued to be **increasing requests from professionals** and support agencies during this period, including GP practices, counsellors, mental health support workers and organisations offering specific support who wished to signpost a parent to TCF support in order to

THE COMPASSIONATE FRIENDS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

supplement the support they were already offering. Enquiries and referrals continued to be from wellbeing or social prescribers and mental health team representatives.

Local and online support groups and local 1-1 support

84 facilitators and co-facilitators offered support groups for parents in a well-facilitated, safe and confidential environment in over 70 locations throughout the UK. Volunteers also offer **1-1 telephone and in person support** to grieving parents in their locality. Newly bereaved parents are put in touch with their local support contact or local group facilitators through the Helpline referral process. This referral process needed to be managed carefully to ensure recently bereaved parents received appropriate support without overwhelming the local support volunteer.

38 online support groups were run during the period of this report, facilitated each time by at least 2 trained volunteers. Online support was provided for parents who had experienced the loss of an older adult child (35 years+), or loss by road traffic incident, suicide, baby or toddler loss, of a school age child, cancer, substance or alcohol use. Groups were also held for parents who had suffered the death of more than one child, for parents bereaved of their only child or all their children, and for newly bereaved parents (3 years or under). The group for bereaved fathers ran regularly too over the year. We also offered 3 opportunities for bereaved adult siblings to come together online in a support group meeting.

Our 12 private **Facebook groups** continued to grow in numbers. Each group was well-moderated by trained volunteers and offered opportunities for parents bereaved in specific ways to share together and find connections. These include those for parents bereaved through cancer, through suicide, by substance use or alcohol, the loss of a baby or very young child, for parents who have lost their only child or all their children, and more. Our **Online Forum** continued to provide a safe and compassionate space for bereaved parents to find understanding, empathy and hope.

Retreats and support days

During the period of the report, 390 parents and siblings attended retreats or support days planned and delivered by a team of volunteers. The programme for each retreat included talks, workshops, sharing sessions, creative, active and memorial sessions, and other supportive activities.

Bursaries were offered to any bereaved individual who would be unable to attend a weekend or support day without financial assistance. We experienced an increase in applications for this assistance as bereaved parents and siblings were impacted by cost of living and other economic challenges. At the same time, the cost of venues and travel to venues increased and we found that we were required to subsidise the cost of in-person supportive events to a larger extent than ever before.

We provided **retreat weekends** for:

- Parents bereaved by suicide or substance or alcohol use (July 2023, Birmingham) 66% of the parents attending had experienced the death of their son or daughter less than 5 years ago. 36 of the parents attending had lost a child to suicide, 22 to drug or alcohol use. The youngest child was 15 years old at their death.

THE COMPASSIONATE FRIENDS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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- Parents bereaved of their only child or all their children (August 2023, Bath). 38 parents attended, supported by 10 volunteers.
 - All bereaved parents, adult siblings, or grandparents from any cause of loss (January 2024, Northamptonshire). 104 parents, siblings and grandparents participated in a range of sharing sessions, workshops and activities.
 - Parents in very early bereavement (March 2024, Bath)- 39 parents bereaved 3 years or less were supported by 12 volunteers.
 - Bereaved siblings (18 years or over) (April 2023, Birmingham)

Support days were held for:

- Bereaved parents in northeast England (June 2023)
- Adult bereaved siblings (September 2023)
- Bereaved fathers (October 2023)

Grief Companion Scheme

The Grief Companion Scheme has continued to offer one-to-one peer support to newly bereaved parents. A grief companion is a volunteer who offers telephone or email support to a more recently bereaved parent. Typically, they offer this support once a week, for about an hour, for a period of up to 12 months, although this can vary according to need. This service is usually for those recently bereaved parents who has no other TCF support close by but can also be where existing support is unsuitable for some reason (e.g. social anxiety, physical frailty, disability or transport or financial constraints restricting ability to travel). Since its inception, the Scheme has **supported over 293 parents** in very early grief.

Supportive walks

A programme of supportive walks throughout the UK continued to develop where bereaved parents, siblings and grandparents could come together outdoors to find support, understanding and friendship with others similarly bereaved. **A team of 25 volunteer walk facilitators** offered walking and talking opportunities in London, Norfolk, Cumbria, Suffolk, Wales/Shropshire, Merseyside, Scotland, Southwest England, Buckinghamshire and more. A total of 45 walks were held during the year.

Support was offered to volunteer walk facilitators through regular sharing sessions. We regularly receive feedback from parents and siblings about the value of these informal events in providing an environment for bereaved individuals to make connections and share together.

Library

Our postal library continued to offer parents, siblings and grandparents a personal service of books and resources to support them after child loss. Each set of books sent out are hand-picked by our librarian to match the experience of the bereaved individual.

THE COMPASSIONATE FRIENDS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

Highlights and achievements in the year

Bereaved Fathers' Day

As part of our plan to engage more men and share the benefits of peer support with dads, in October 2023 in London we organised our **first support day for bereaved fathers**. Thirty bereaved fathers spent the day together talking, sharing about their grief, their loss, and their children and supporting one another. Part of the day included a walk in the City of London where dads could stroll and talk together. Two speakers, both bereaved dads themselves, shared their experiences of child loss and how they have coped since the death of their sons.

Some of the feedback received included:

"The day was extremely well organised and offered a really comfortable balance of reflective discussion opportunities and less structured chances to socialise... I found it a very supportive day and an opportunity to reflect on some of the issues around our own bereavement, which, after nearly five years, I maybe push into the background sometimes".

"It was a privilege to hear other people's journey after loss. I was very moved by all who were able to speak, and it helped me get a sense of perspective on my loss. It is unusual to be in an environment where so many bereaved people are together, I felt very supported and very fortunate to be there".

"Thank you for a really helpful day. Being in the company of other bereaved fathers has helped, along with the wonderful speakers and helpers. The sharing session was very powerful".

Grief Companion Scheme

During the period of this report, there **were 60 grief companion matches** - where a longer bereaved parent volunteer was put in contact with a more recently bereaved parent to offer 1-1 peer support over the telephone or via email. The grief companion and newly bereaved parent are usually matched taking account of a combination of the circumstances of their child's death, the age of their son or daughter when they died and their general life circumstances. The Volunteer and Helpline Manager and Grief Companion Manager worked closely together to ensure appropriate support is put in place for newly bereaved parents where it was felt that this type of peer support would be beneficial. On average there were 6 matches made per month. Approximately, 75% of matches made continued for the full 12-month period of support. 52 volunteer grief companions were actively supporting during the year. 22 grief companions are bereaved fathers, with 7 of those actively supporting during the year. It has been important for the Scheme to have a pool of grief companion volunteers (approximately 110 during the period of this report) who are ready to support. The existence of this service and the volunteers ready to offer peer support has meant that **we could get help to parents very quickly** compared to some other services.

"[My grief companion, T] knew exactly where I was coming from in our conversations and could guide me through some very dark days".

"Thank you for the invaluable service which is so personal to each of us. I know there are many volunteers giving their time and sharing of their very selves".

THE COMPASSIONATE FRIENDS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

"[My grief companion, K's] compassion and understanding of my feelings and letting me know that... we could have a little more control and a ray of light in those feelings. He was so easy to talk to, caring and made me feel worthwhile again. It was good to have the weekly slot".

"Having a grief companion has made a tremendous difference. I credit my survival to key people and J is one of those that has supported me on this journey...it is such a huge blessing to have a grief companion".

"Someone who knew how I was feeling and put up with my blubbing. Someone who didn't give me platitudes and say "it's all going to be ok" because it never will be. After a few months I found it really good that I could get in touch when I was feeling really low and know that someone would understand".

Volunteers also benefit from the grief companion role. Many tell us that being able to support and offer empathic listening to another grieving parent has helped them with their own grief for their child.

"(Being a grief companion has) given me a sense that something good can be born out of something so very awful - to be able to give support/guidance as someone who "gets it" has been amazing - and it's been lovely to be able to share memories of both our amazing girls with each other".

"Being a grief companion has helped me realise that maybe I have turned a corner in my own grief in these last 5 years more than I had realised. I have felt alone and vulnerable and being able to support someone going through this trauma through their first year is important to me".

"It has helped me think about my own grief and how to manage it better".

Training and support for volunteers

For our volunteers, being there for others can have an impact on their own well-being as they listen and are alongside others' stories of loss and grief, many of which can be traumatic, complex and very raw. As the reach of the charity grows and as bereaved family members are finding us at an earlier point in their grief – sometimes on the day of death or before the funeral – this can all contribute to volunteers' own grief and wellbeing being impacted at times. Volunteer recruitment and retention also continued to be a challenge during this year – an issue affecting the charity sector generally. We therefore continued to prioritise and focus on supporting and encouraging self-awareness, self-care and building resilience for all our volunteers.

Throughout the year, we held **monthly volunteer sharing sessions** to enable volunteers to share and learn together, to understand more about the different support roles within our charity and to support one another with common challenges. We also provided sharing sessions for volunteers in specific roles, for instance, walks facilitators or for Facebook private group and Forum moderators. We continued to offer a whole volunteer meeting online every 6 months where volunteers can share the challenges and positives of their volunteering role, be supported by one another, stay connected, hear from speakers from both inside and outside of our charity and feel part of the wider volunteer and staff team. These sessions are facilitated

THE COMPASSIONATE FRIENDS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

by TCF staff team members but very much led by our volunteers concerns and needs. Many of the concerns and issues are common across all the teams of volunteers, in whatever way they are offering support to others – for instance, supporting volunteers with boundary issues when supporting others, managing dominance at online or in person support group meetings as well as issues with onboarding and training of volunteers. These and other matters are regularly discussed to ensure a consistent approach across the charity. Volunteers have told us they appreciate being able to support one another and that they feel less alone with the support they are offering by meeting together regularly with the wider volunteer team.

Our **Hear For You listening support service** continued to be available to all active TCF volunteers. This offered up to 3 x 50 minute confidential therapeutic sessions by one of two qualified counsellors, both bereaved parents with volunteering experience with TCF. The sessions are free of charge to individual volunteers and conducted online or by telephone. The service is available to all volunteers to talk about the impact and challenges around supporting others and for when they are perhaps feeling less resilient, either related to their volunteering role, own grief or personal lives or simply to talk confidentially with someone who understands their peer support role. During the year over 30 listening support sessions were taken up. We encourage all volunteers to have a regular annual session as a wellbeing check-up and all new volunteers to access a session after their first 6 months in a supporting role.

“As a new volunteer the wonderful support and encouragement I have received from TCF, enables me to be there for others”.

With guidance from NCVO, a new **Volunteer Agreement** was developed in the autumn/winter of 2023 and in place in January 2024. The new agreement ensures that guidance for our volunteer team is up-to-date and accurate, and that protections are in place for our volunteers and the charity. This was part of a wider drive to continue to develop the best practice in governance and to help volunteers know what to expect from our charity.

Governance – policies and procedures

As a result of an audit process, in July 2023 we began the process of **updating, renewing and writing all the charity’s policies and procedures** to ensure we had a set of policies for volunteers, staff, beneficiaries and funders which were fit for purpose, up-to-date and to underpin our work. By March 2024 most new policies were in place including our Adult Safeguarding Policy, DEI Policy, Whistleblowing Policy and Data Protection and Privacy Policies.

As part of our commitment to diversity, equity and inclusion, we have sourced DEI training for staff and trustees, which will roll out to all as part of our initiatives in 2024-2025.

The clear guidance, policies and procedures, together with the ethos and values permeating the organisation, means that we receive a good deal of feedback about the charity, for instance:

“I’ve been amazed at what an efficient organisation TCF is. What has struck me in particular is that it’s like a kind of ‘perfect circle’. There is help when you need it so much in the early days and later, when you are stronger, you can play your part to contribute by supporting others in the same situation. In a time when there’s no money and public services are in utter chaos TCF has been a haven of sanity and good practice to me”.

THE COMPASSIONATE FRIENDS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

Bereaved Parents Day

We participated in National Bereaved Parents Day on 3 July 2023. In the week leading up to the Day we shared stories from bereaved parents showing how aspects of peer support from TCF has been beneficial for them and what has helped them feel less alone. Stories were shared via social media on our website.

The stories and words are both moving and inspiring and we are grateful to all those who sent them in to us in the weeks leading up to the day. There was a great deal of comment and activity on our social media pages about the day and the stories, with sharing of our posts by other charities. We know we helped others feel less alone, and reached out to parents and family members who may not have known about TCF peer support before.

Digital and printed publications supporting bereaved individuals

We published in digital and print format over **60 leaflets and fact sheets** offering information and support to bereaved parents and families, as well as professionals and family supporters. Leaflets are distributed with bereavement support information packs which are sent to every newly bereaved parent and family members contacting us. Updates of existing publications continued our objective of ensuring our publications are inclusive and reflect the diversity in the population of bereaved parents and their families.

This year our leaflets went through an audit process to develop further inclusivity in terms of readability and diversity – including accessibility to minority communities. Hence, many were rewritten this year for example, *Coping with special occasions*; *Bereavement and your health*; *For parents bereaved of an only child or all their children*; *For parents bereaved of a child with complex needs or disabilities*.

New leaflets were also published. *Introducing TCF - For health and social care professionals* helped to reassure those working with bereaved individuals of the high quality of support given by TCF and how peer support can be beneficial. *Our surviving adult children* addressed the issues that can arise between parents and the adult siblings of their child. A fact sheet was published on *Aging without descendants* – for those parents where all their children have died, covering issues such as care and support in old age and inheritance and will concerns. We also published an accessible leaflet, *My child has died. How do I talk about my grief?* addressing bereaved parents' interactions with family, friends and colleagues.

During the year we made some other important changes to our publications supporting bereaved parents and siblings. From the Summer 2023 edition we combined our 4 newsletters – Compassion, TCF News and newsletters for parents bereaved of their only child/all their children and sibling newsletter – into one A4 magazine. The new format has generally been welcomed - as being more convenient to have one publication in a larger/easier to read format. We are now sending our publications in digital format to all bereaved parents and their families. These publications are an important layer of support for all and are now more widely available and read by all.

THE COMPASSIONATE FRIENDS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

Support for adult bereaved siblings

We achieved our target of reaching over 1300 bereaved adult siblings by 2024. We offered 2 supportive in-person events for bereaved siblings during this period – an overnight retreat in Birmingham (April 2023) and support day in Sheffield (September 2023). We provided regular online support groups for adult bereaved siblings. The well-moderated, private Facebook group for siblings continued to grow in member numbers offering a forum for bereaved siblings to connect and find understanding together.

Informal support - Manoir Mouret

Our relationship with the owners of Manoir Mouret- **a retreat venue near Toulouse in France** – developed in 2023 and offered parents an opportunity for some respite with others similarly bereaved. One of the most difficult challenges for bereaved parents is to go on a holiday and so, although this was not a TCF-managed retreat weekend, it offered a way for bereaved parents to come together in a warm and welcoming environment. 28 parents benefited from staying at Manoir Mouret over 2 weeks in June and September 2023, with a further 4 bereaved families staying at the retreat for a families' week in July/August 2023 with their school age surviving children.

Future plans

We will continue to focus on offering appropriate layers of peer support to bereaved parents, adult bereaved siblings and grandparents – including our National Helpline, support days and retreats, local groups and 1-1 support, grief companion support, leaflets, publications and library access, online support groups. Following our survey of our beneficiaries conducted in summer 2023 and subsequent review with staff, trustees and volunteers held in November 2023, we will publish a Strategic Plan for 2024-2027 with focus on 3 key objectives:

- To develop the quality of our peer support to reflect best practice.
- To increase our capacity to offer support in-person, via telephone and online.
- Build our fundraising capacity to target individual giving and effectively support and steward donors.

Develop the quality of our peer support to reflect best practice

We will continue to **support a team of around 300 volunteers** and will firmly focus on **prioritising self-care, self-awareness, and building resilience in our volunteers**, all of whom offer the peer support and empathic listening which are at the heart of the bereavement support services provided by TCF. We will do this by offering:

- A strengthened and streamlined volunteer on-boarding and induction
- High quality initial and ongoing training for volunteers, including increasing numbers of training to offer a rolling programme when possible
- Continuing training for volunteers in supporting specific areas of loss that are not their own
- Free of charge access to our Hear for You listening support scheme for volunteers
- Bringing our volunteers together regularly for support and sharing of best practice in-person and online.

THE COMPASSIONATE FRIENDS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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- Developing teams of volunteers and groups for specific types of loss

Our ultimate focus will be to increase volunteer retention and minimise burnout.

We plan to hold 2 volunteer **in-person overnight meetings** at different locations where a sense of community can be fostered among volunteers and support and training can be offered.

Best practice across the charity will be identified and shared to ensure that we create a learning community where feedback can be used to continue to develop the quality of peer support provided. We will work to create metrics and systems to measure quality of peer support and performance. We will continue to regularly survey TCF users to monitor satisfaction and develop and change our services where needed.

Increase capacity to offer support in-person, via telephone and online.

We will focus on 2 aspects of developing our capacity to support – our staff team and communication capabilities and resources.

We will continue to support the **staff team** and develop role appropriate training in a range of skills and competencies, for example, management and volunteer management skills, charity specific skills, DEI training, safeguarding and technical training. As well as training and development, we will put in place benefits to support staff well-being and work/life balance. We will recruit additional support staff to ensure that supportive in-person and online events, our helpline and local and 1-1 in person support has the administrative support required to deliver increased capacity and excellent outcomes.

We will continue to **outsource HR support** to ensure that we are offering an up-to-date, compliant, inclusive and compassionate working (and volunteering) environment. We will review our staffing structure, roles and responsibilities, and create clarified organisational and succession plans.

We will continue to develop the **efficiency of the administrative and finance operations** of our charity using our CRM and outsourcing our bookkeeping functions. These changes will allow us to communicate with and support bereaved individuals with greater regularity and ease and manage all our operations – volunteer management, supportive events, finance, membership, fundraising, communications with greater productivity, clarity and efficiency.

We will increase the **diversity of our comms messages** and make our diverse voices more visible. We will work to create metrics and systems to capture feedback, measure quality of our performance and share these in comms messages to reach out to more bereaved parents and their families.

We will create **training videos of best practice** in peer support and develop **podcasts** to share with bereaved individuals to offer support.

We will continue to make **improvements to our website** for ease of navigation, inclusivity and access to supportive materials.

THE COMPASSIONATE FRIENDS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

We will continue to work with and collaborate with **partners and networks** in bereavement support to increase visibility and reach of our support services, for example as members of the All Party Parliamentary Group on Bereavement Care, the National Bereavement Alliance and as members of the Support After Suicide Partnership.

Build our fundraising capacity

We will continue to **build our fundraising team** to develop income from trusts and foundations, challenge events and community sources. We also hope to recruit for a new role to manage and steward individual donors and increase digital fundraising capability.

We will work to continue to **diversify our income**, including multi-year funding for key projects a, targeting local funding for local support for bereaved parents and families and accessing corporate funding where we can. We will continue to prioritise stewarding of our supporters who participate in personal challenges and community fundraising.

We will **review our donating membership structure** and look to simplify and streamline membership of our organisation.

We will develop an **annual event** to fundraise for TCF which will also offer an opportunity for bereaved parents and their families to remember their child.

Financial Review for the year 1 April 2023 to 31 March 2024

During the first half of the year Trustees found that, along with other charities, raising funds was more difficult than in the previous year. In September 2023 Trustees decided to revise the budget for income and expenditure and also to discuss ways in which more emphasis could be given to raising funds so that no cuts had to be made on the peer support offered.

As a result we have been able to maintain the breadth of support with less income than budgeted for initially but with an upturn in income during the second half of year due to Trustees, staff and supporters being aware of the need for extra efforts in fundraising.

Total income for the year was **£385,181** (2023: £488,834).

Compared with the previous year :

- Donations were down by £98,090
- Income from Trading activities was down by £12,342
- General fundraising was up by £3,730 and income from interest on bank deposits was up by £3,049

Total expenditure for the year was **£572,415** (2023: £567,343).

The additional expense this year, compared with 2023 was for costs associated with fundraising.

THE COMPASSIONATE FRIENDS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

Unrestricted (general reserves) and Restricted Funds

Funds carried forward at 31 March 2024 were as follows:

- Unrestricted funds (general reserves) **£170,815**. The deficit for the year of £185,284 was covered by general reserves brought forward.
- Restricted funds **£52,446**. The draw down on restricted funds from the previous year was £1,950 and a further adjustment reduced the funds by £24,297 to account for an overstatement of branch accounts during the year 2022-23, as referred to in Note 20.
- Restricted Funds can only be spent on particular projects. These are taken into account when the annual budget is set. The Funds are not included in Reserves but are reported on within the monthly management accounts so that income and expenditures are clearly identifiable.

Reserves

The level of Reserves is carefully considered at Trustee meetings. Throughout the year Trustees have monitored the level of Unrestricted funds (free reserves) by a review of monthly management accounts and cashflow.

Trustees regularly review the policy on free Reserves and revise it when appropriate. While it is still considered that free Reserves should not exceed six months' operational expenditure of £240,000 by more than 20 percent, in the present difficult economic climate Trustees now consider that, as a matter of prudence, the minimum level of free Reserves should be four months of operational expenditure, ie £160,000. Operational expenditure in this context includes salaries, events and office costs other than those covered by projects which are separately funded, e.g. The Grief Companions Scheme.

At the end of the year, free reserves were £170,815, which is within the required range.

Risks

Trustees are aware of the impact of the cost-of-living crisis which affects the level of general donations from members and supporters. Every effort is made to communicate with donors and to keep abreast of the volatility of income.

Applications to Trusts, Foundations and Companies are more likely to be unsuccessful during a period of economic downturn as the funds which they have to allocate may be less when interest rates are low.

Trustees are also aware of the increase in general expenditure for the Charity. Costs are scrutinised and savings made where possible.

Structure, Governance and Management

As a company limited by guarantee registered in England & Wales, TCF is governed by its Memorandum & Articles of Association. The organisation was based in Kilburn, London, throughout the year with a network of volunteers throughout the United Kingdom.

The Board of TCF is comprised of between six and twelve elected Trustees. An Elected Trustee must be a Member and has to be nominated by a donating TCF Member and provide

THE COMPASSIONATE FRIENDS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

a short CV, details of their experience within TCF and a personal statement. Candidates are supplied with information on the responsibilities of a Trustee prior to election and after election are supplied with further charity guidance booklets and details of relevant external information and training days on charity governance and management. Elected Trustees serve for three years (extendable to three years and three months). Elections are held annually and by digital and postal vote; if the number of vacancies for elected Trustees exceeds the number of nominated candidates, then the candidates are deemed to have been elected and there is no need for a vote. No elected Trustee can be in office for longer than three terms of three years, either served consecutively or with breaks. The chair can only serve for a maximum of three years.

Members of the Charity and external candidates with the required knowledge and skills needed on the Board of Trustees are also invited to apply to join as a co-opted Trustee. In addition, Trustee Advisors can be invited to join the Board for varying short periods of time in order to give the Board specialist advice or help.

All strategic directions and policies are determined by the Board of Trustees and monitored at regular Board meetings and against an annual budget.

All key decisions regarding policy, strategy, finance, governance and major pastoral issues, are taken by the Board of Trustees. Decisions are reached by a majority vote of Trustees, either by voting at the regular Board meetings (absent Trustees are regarded as bound by the majority votes of all Trustees present) or through Board members voting by email. Certain decisions regarding the pastoral work, volunteer recruitment, training and support are delegated to the CEO and operations team but need to be ratified by the Board before they can be implemented. Key decisions regarding office management are taken by the CEO in close consultation with the Chair or Co-Chairs of Trustees and, where appropriate, the Board of Trustees.

In making arrangements for setting pay and remuneration for the charity's key management personnel, the Trustees always bear in mind rates of pay for equivalent roles in charities of comparable size. In setting the pay for the Chief Executive, the Trustees considered the requirements for the role and pay for comparable roles in similarly sized charities. The Trustees will review the pay of the Chief Executive at least once a year.

Trustees' Responsibilities

The trustees (who are also directors of The Compassionate Friends for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

THE COMPASSIONATE FRIENDS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the Board of Trustees and signed on their behalf by:

Melian Mansfield

Melian Mansfield
Co-Chairs of Trustees

George Burn

George Burn

Date: 24 October 2024.....

THE COMPASSIONATE FRIENDS

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2024

The Trustee Board

Co-Chairs: Melian Mansfield and George Burn

Vice- Chair: vacant

Company Secretary: Warren Weiss

Other Trustees

Margaret Brearley (stepped down January 2024)

Ken Barclay

Adelle Brenner

Claire Coveney

Alison Cramp

Gill Hardy

Jen Hughes (co-opted January 2024)

Sefton Kwasnik

Melian Mansfield

Andrew Miller (stepped down January 2024)

Sheila Phillips

Nisha Shah

Trustee Adviser

Guy Paton

Chief Executive

Carolyn Brice

Registered Office

Kilburn Grange

Priory Park Road

London NW6 7UJ

Independent Examiner

Joshua Kingston, BSc., ACA

Burton Sweet Limited

The Clock Tower

5 Farleigh Court

Old Weston Road

Flax Bourton

Bristol BS48 1UR

Bankers

CAF Bank Limited

25 Kings Hill Avenue

West Malling, Kent.

THE COMPASSIONATE FRIENDS

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2024

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's 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 charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

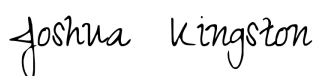
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of 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 matters have come to my attention in connection with the examination giving me cause to believe:

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

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



Joshua Kingston BSc., ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 24 October 2024

THE COMPASSIONATE FRIENDS

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
Income from:					
Donations and legacies	2	97,219	107,697	204,916	303,006
Charitable activities	3	98,946	7,736	106,682	102,952
Other trading activities	4	66,622	1,339	67,961	80,303
Investments	5	5,535	87	5,622	2,573
Total income		268,322	116,859	385,181	488,834
Expenditure on:					
Raising funds	6	84,884	-	84,884	76,872
Charitable activities	7	368,722	118,809	487,531	490,471
Total expenditure		453,606	118,809	572,415	567,343
Net income/(expenditure) and net movement in fund:	10	(185,284)	(1,950)	(187,234)	(78,509)
Total funds at the start of the year (as previously stated)	16	356,099	78,693	434,792	513,301
Prior year adjustment	19	-	(24,297)	(24,297)	(24,297)
Total funds at start of year (restated)	16	356,099	54,396	410,495	489,004
Total funds carried forward	16	170,815	52,446	223,261	410,495

The Charity has no recognised gains or losses other than the results for the period as set out above.
All of the activities of the charity are classed as continuing.

The comparative Statement of Financial Activities is shown in note 12.

The notes on pages 20 to 30 form part of these financial statements

THE COMPASSIONATE FRIENDS

BALANCE SHEET

AS AT 31 MARCH 2024

Company Number 04029535

	Note	2024 £	2023 £ (Restated)
Fixed assets			
Tangible fixed assets	13	-	-
Current assets			
Debtors	14	14,783	40,149
Cash at bank and in hand		<u>261,437</u>	<u>386,811</u>
		276,220	426,960
Creditors : Amounts falling due within one year	15	<u>(52,959)</u>	<u>(16,465)</u>
Net current assets		223,261	410,495
Net assets		<u><u>223,261</u></u>	<u><u>410,495</u></u>
Funds			
Restricted funds	16	52,446	54,396
Unrestricted funds	16	170,815	356,099
Total funds		<u><u>223,261</u></u>	<u><u>410,495</u></u>

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
- (ii) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 144(2) of the Charities Act 2011.
- (iii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the trustees on 24 October 2024 and are signed on their behalf by:

Melian Mansfield

Melian Mansfield
Co-Chairs of Trustees

George Burn

George Burn

The notes on pages 20 to 30 form part of these financial statements

THE COMPASSIONATE FRIENDS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity is a public benefit entity as defined by FRS102.

The accounts have been prepared under the going concern concept, as the trustees believe this to be the most appropriate as it is considered that there are no material uncertainties, although the cost of living crisis during the past 12 months has been taken into account. Currently, income is sufficient but should there be a significant reduction, Trustees will review outgoings and plan accordingly.

The charity operates from a number of branches in different parts of the country. The transactions and balances from those branches have been included in these accounts.

b) Income

Income from donations and legacies is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the Grants, including grants for fixed assets, are recognised within the accounts as they become receivable. Grants received in the accounting period in respect of future accounting periods are deferred until those periods.

c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Direct costs, including directly attributable salaries, are allocated on an actual basis to the activities. Support costs are allocated over the activities based on the estimated percentages of cost used.

Governance costs include the costs of meeting constitutional and statutory requirements and include costs associated with the strategic management of the charity's activities. They have been included in support costs.

d) Fixed assets

Expenditure on assets with an estimated economic life of more than twelve months and a cost of more than £2,000 are capitalised.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures, Fittings and equipment	25% straight line
----------------------------------	-------------------

e) 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.

f) Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

g) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts received.

h) Operating leases

Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

THE COMPASSIONATE FRIENDS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

1 Accounting policies (*continued*)

i) Unrestricted funds

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

j) Restricted funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations	49,869	12,392	62,261
Grants receivable	37,350	95,305	132,655
Legacies	10,000	-	10,000
	97,219	107,697	204,916

Prior year comparative

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations	177,015	72,972	249,987
Grants receivable	13,425	39,594	53,019
	190,440	112,566	303,006

THE COMPASSIONATE FRIENDS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

3 Income from: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<i>Core activities</i>			
Membership subscriptions	56,088	-	56,088
Other activities	-	2,900	2,900
Events	42,858	4,836	47,694
	98,946	7,736	106,682

Prior year comparative

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<i>Core activities</i>			
Membership subscriptions	16,833	-	16,833
Other activities	51	700	751
Events	66,659	18,709	85,368
	83,543	19,409	102,952

4 Income from: Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising activities	60,617	784	61,401
Trading income	6,005	555	6,560
	66,622	1,339	67,961

Prior year comparative

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising activities	76,141	1,272	77,413
Trading income	2,890	-	2,890
	79,031	1,272	80,303

THE COMPASSIONATE FRIENDS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

5 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Bank interest receivable	5,535	87	5,622
	5,535	87	5,622

Prior year comparative

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Bank interest receivable	2,533	40	2,573
	2,533	40	2,573

6 Expenditure on: Raising funds

	Activities undertaken directly £	Support Costs (Note 8) £	Total 2024 £
Sale of goods	1,940	-	1,940
Fundraising costs	68,277	14,667	82,944
	70,217	14,667	84,884

Prior year comparative

	Activities undertaken directly £	Support Costs (Note 8) £	Total 2023 £
Sale of goods	4,106	-	4,106
Fundraising costs	59,209	13,557	72,766
	63,315	13,557	76,872

THE COMPASSIONATE FRIENDS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

7 Expenditure on: Charitable activities

	Activities undertaken directly £	Support Costs (Note 8) £	Total 2024 £
<i>Core activities</i>			
Helpline	24,070	7,335	31,405
Library	9,529	1,223	10,752
Supportive events	192,874	47,673	240,547
Other pastoral activities	153,488	51,339	204,827
	379,961	107,570	487,531

Prior year comparative

	Activities undertaken directly £	Support Costs (Note 8) £	Total 2023 £
<i>Core activities</i>			
Helpline	23,847	6,778	30,625
Library	2,421	1,129	3,550
Supportive events	167,375	44,059	211,434
Other pastoral activities	197,413	47,449	244,862
	391,056	99,415	490,471

8 Support costs

	Premises costs £	Office expenses £	Other Expenses £	Total 2024 £
<i>Core activities</i>				
Helpline	1,733	2,803	2,799	7,335
Library	289	467	467	1,223
Supportive events	11,266	18,218	18,189	47,673
Other pastoral activities	12,132	19,619	19,588	51,339
	25,420	41,107	41,043	107,570
Fundraising costs	3,466	5,605	5,596	14,667
Total 2024	28,886	46,712	46,639	122,237

THE COMPASSIONATE FRIENDS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

8 Support costs (continued)

Prior year comparative

	Premises costs £	Office expenses £	Other Expenses £	Total 2023 £
<i>Core activities</i>				
Helpline	674	4,338	1,766	6,778
Library	112	723	294	1,129
Supportive events	4,383	28,197	11,479	44,059
Other pastoral activities	4,721	30,367	12,361	47,449
	<u>9,890</u>	<u>63,625</u>	<u>25,900</u>	<u>99,415</u>
Fundraising costs	1,349	8,676	3,532	13,557
Total 2023	<u>11,239</u>	<u>72,301</u>	<u>29,432</u>	<u>112,972</u>

Support costs have been allocated to activities based on estimated percentages of costs used.
Governance costs of £3,720 (2023: £3,456) have been included in support costs.

9 Staff costs and numbers

The aggregate payroll costs were:

	2024 £	2023 £
Wages and salaries	219,921	217,382
Social security costs	20,203	14,049
Pension costs	4,371	3,675
	<u>244,495</u>	<u>235,106</u>

During the year, one employee received emoluments of between £60,000 and £70,000. In the prior year, no employees received emoluments of more than £60,000.

Benefits paid to key management personnel of the charity during the year were £62,304 (2023: £57,997).

The average number of staff employed by the charity during the financial year amounted to:

	2024 No	2023 No
Peer support services	5	6
Administration	<u>3</u>	<u>4</u>

THE COMPASSIONATE FRIENDS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

10 Net income/(expenditure)

Operating surplus/(deficit) is stated after charging:

	2024	2023
	£	£
Independent examiner's fees		
Accounts preparation	2,232	2,076
Independent examination	1,488	1,380
Trustees' expenses		
Travel (5 trustees, 2023: 0 trustees)	1,009	-

11 Taxation

The charity is exempt from corporation tax on its charitable activities.

12 Comparative Statement of Financial Activities - Restated

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2023
	<i>(Restated)</i>	<i>(Restated)</i>	<i>(Restated)</i>
Income from:			
Donations	190,440	112,566	303,006
Charitable activities	83,543	19,409	102,952
Other trading activities	79,031	1,272	80,303
Investments	2,533	40	2,573
Total income	<u>355,547</u>	<u>133,287</u>	<u>488,834</u>
Expenditure on:			
Raising funds	76,872	-	76,872
Charitable activities	344,064	146,407	490,471
Total expenditure	<u>420,936</u>	<u>146,407</u>	<u>567,343</u>
Net income/(expenditure) and net movement in funds	(65,389)	(13,120)	(78,509)
Total funds as at 1 April 2022	421,488	67,516	489,004
Total funds at 31 March 2023	<u>356,099</u>	<u>54,396</u>	<u>410,495</u>

THE COMPASSIONATE FRIENDS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

13 Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 April 2024 and 31 March 2023	<u>7,322</u>	<u>7,322</u>
Depreciation		
At 1 April 2024 and 31 March 2023	<u>7,322</u>	<u>7,322</u>
Net book value		
At 31 March 2024 and 31 March 2023	<u>-</u>	<u>-</u>

14 Debtors

	2024 £	2023 £
Income tax recoverable	5,426	36,221
Prepayments	9,357	3,928
	<u>14,783</u>	<u>40,149</u>

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	28,356	9,911
PAYE and other taxes	5,178	4,020
Other creditors	19,425	2,534
	<u>52,959</u>	<u>16,465</u>

THE COMPASSIONATE FRIENDS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

16 Movement in funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Restricted Funds				
Scottish Forum	9,841	-	-	9,841
TCF Local support group funds	23,160	32,966	(50,363)	5,763
National Lottery Community Fund Grant for the Grief Companions Project	-	17,545	(3,757)	13,788
Bereaved Fathers	-	2,335	(1,647)	688
Helpline	-	20,000	(20,000)	-
Leaflets	-	3,000	(3,000)	-
Library	-	503	(95)	408
Siblings	2,798	6,445	(9,243)	-
Suicide	9,977	13,900	(17,752)	6,125
Online support	8,570	15,025	(11,095)	12,500
Bursaries	50	830	(880)	-
Substance use	-	4,310	(977)	3,333
	<u>54,396</u>	<u>116,859</u>	<u>(118,809)</u>	<u>52,446</u>
Unrestricted funds				
General funds	356,099	268,322	(453,606)	170,815
	<u>356,099</u>	<u>268,322</u>	<u>(453,606)</u>	<u>170,815</u>
	<u>410,495</u>	<u>385,181</u>	<u>(572,415)</u>	<u>223,261</u>

Restricted funds

The Scottish Forum fund - monies given to finance supportive retreat weekends in Scotland.

TCF Local support group funds - monies donated to support TCF's work in particular regions of the UK.

The National Lottery Community Fund Grant for the Grief Companion Project - monies given to TCF to expand the scheme which offers peer befriending to newly bereaved parents.

Helpline - monies given to fund the provision of a telephone and email national helpline for bereaved parents, siblings, grandparents and the professionals supporting them.

Leaflets - monies given to fund provision of supportive publications for the bereaved.

Training - funding for volunteer training and support.

Siblings - monies to provide support services for bereaved adult siblings (18 years+).

Suicide - monies to provide support services for parents bereaved by suicide.

Online support - funds to enable some services to be delivered online.

Bursaries - monies donated to provide financial assistance to individuals attending retreat weekends and support days.

Substance use - monies provide to support our work with individuals bereaved by drug or alcohol use.

THE COMPASSIONATE FRIENDS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

16 Movement in funds (continued)

Movement in funds - prior year restated

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted Funds				
Scottish Forum	-	39,416	(29,575)	9,841
TCF Local support group funds	36,061	18,177	(31,078)	23,160
National Lottery Community Fund Grant for the Grief Companions Project	6,738	18,594	(25,332)	-
Helpline	-	12,000	(12,000)	-
Leaflets	-	3,550	(3,550)	-
Training	-	2,000	(2,000)	-
Siblings	14,475	7,000	(18,677)	2,798
Suicide	10,123	14,500	(14,646)	9,977
Online support	69	14,550	(6,049)	8,570
Bursaries	50	-	-	50
Substance use	-	3,500	(3,500)	-
	<u>67,516</u>	<u>133,287</u>	<u>(146,407)</u>	<u>54,396</u>
Unrestricted funds				
General funds	421,488	355,547	(420,936)	356,099
	<u>421,488</u>	<u>355,547</u>	<u>(420,936)</u>	<u>356,099</u>
	<u>489,004</u>	<u>488,834</u>	<u>(567,343)</u>	<u>410,495</u>

17 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

18 Related party transactions

There are no related party transactions in either the current or previous year in addition to those disclosed elsewhere in the accounts.

THE COMPASSIONATE FRIENDS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

19 Prior year adjustment

Since the balance sheet date, it became apparent that the amount in the prior year accounts relating to cash held at branches was overstated. The impact of the restatement is shown below:

	2022 £	2023 £
Reduction in cash balances	(24,297)	(24,297)
Reduction in donations received	24,297	-
Reduction in restricted funds brought forward	-	24,297