

**THE COMPASSIONATE FRIENDS
TRUSTEES' ANNUAL REPORT
AND FINANCIAL STATEMENTS
31 MARCH 2025**

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 2025

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THE COMPASSIONATE FRIENDS

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Introduction

The Compassionate Friends (Charity no. 1082335) was established in 1969 as a national charitable organisation supporting bereaved parents, adult siblings and grandparents after the death of a child of any age (from one month old to an adult child) and from any cause.

The Trustees of The Compassionate Friends ("TCF") present their annual report for the year ending 31 March 2025.

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 Mission

The Compassionate Friends exists 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.

Our Values

These basic principles guide all our activities and interactions:

- Empathy
- Compassion
- Respect
- Integrity
- Inclusivity

Our Purposes

TCF is a registered charity (no. 1082335) and its purposes are as set out in the objects contained in the Memorandum and Articles of Association:

(i) To advance and assist in mental and physical welfare following suffering 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.

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(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.

The focus of our work and who benefits from our services

In 2024 there were 3577 deaths of children aged 1-17 years in England and Wales (National Child Mortality Database). Each year in England and Wales there are 80,000 deaths of females and 112,000 deaths of males aged 20 - 49 years. (Office of National Statistics- 2021) Many of these children not only leave behind a partner and children but grieving parents who have tragically outlived their son or daughter.

The impact of the death of a child of any age on parents and families – whether sudden or anticipated - is devastating. Grieving parents suffer deep trauma, intense and often overwhelming pain following a bereavement that is so out of the natural order. Mental health issues, chronic illness, family breakdown, and job loss can be significantly higher among those affected. Child loss can be very isolating. It can be hard to talk about, and support is sometimes inadequate and/or hard to find. Both the physical and emotional impact of the death of a child in the family is huge, intense, complex, and often long-lasting. Family and friends can be unaware of the enormity and long-lasting impact of child loss on an individuals' physical and mental health. Even grief professionals sometimes admit they are not well equipped to help families through this unique kind of loss.

The Compassionate Friends ("TCF") exists to fill this gap — providing peer support that helps families feel less alone and begin to rebuild their lives.

Our volunteers – all bereaved parents, siblings or grandparents themselves - provide empathy, support, understanding and hope to those 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 peer-to-peer support to parents and their families.

The context of our work

The charity environment has been tough in the last few years. With cost of living challenges and political and economic uncertainty, individuals have less and so give less. Trusts and foundations have faced similar challenges, experiencing a downturn in income while grant applications have increased substantially. With more competition for a fewer number of grants, income for our work from trusts and foundations has seen a significant reduction. In the last two years, we had raised less than we have invested in our services and so this year in 2024-2025 there was a need to change that landscape. Financial stability and sustainability is now a key objective and increasing funding for our work is and continues to be a priority for the charity.

During this period, we also experienced challenges with retention of volunteers providing peer support. Many were increasingly impacted by events in their own lives, including ill-health of themselves or other family members, other caring responsibilities, and/or financial pressures meaning they could devote less time to volunteering. To manage these challenges, we prioritised support for our volunteers, focusing on helping to build resilience in the volunteer team. We prioritised quality and best practice in all our peer support and implemented new systems, processes and policies to provide volunteers with the best possible environment to offer consistent high levels of service for our beneficiaries and improve outcomes.

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Our Objectives in 2024- 5

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.

Our main activities and beneficiaries are described below.

This year we began implementation of our 3 year strategic plan covering the period 2024-2027. Our strategic objectives are:

- Improvement in the quality of our peer support to reflect best practice;
- Continued development of infrastructure, staff and capabilities to improve outcomes and capacity; and
- Diversification of fundraising strategy and capabilities to increase fundraising and ensure financial sustainability.

Our Activities

National Helpline

Our **National Helpline** is usually the first point of contact for a newly bereaved parent. 20 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 1,132 calls were received, a similar level to the previous year when we had already experienced a 33% year on year increase in calls. Approximately 130 emails per month (total of 1,560) were received by the helpline requesting support – all need follow up, finding out more information, validating parents' experience and connecting the parent with appropriate peer support.

During this year the helpline continued to receive **increasing requests from professionals** including social prescribers from GP practices, counsellors, mental health support workers and organisations offering specific support who wished to signpost a parent to TCF to supplement support they were already offering.

Support groups and one to one support

75 facilitators and co-facilitators offered confidential support groups for parents in locations throughout the UK. Volunteers also offer **one-to-one 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.

Private **Facebook groups** are moderated by trained volunteers and offer opportunities for parents bereaved in specific ways to share together and find connection. These groups include those for parents bereaved through suicide, by substance use or alcohol, the loss of a baby or very young child, and for parents who have lost their only child or all their children. Our **Online Forum** continued to provide a compassionate space for bereaved parents to find understanding and empathy.

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Retreats and support days

During the period of the report over 400 parents and siblings attended overnight retreats or support days. The programme for each retreat included workshops, sharing sessions, creative, active and memorial sessions, talks and other supportive activities.

38 bursaries were offered to bereaved individuals who would be unable to attend a weekend or support day without financial assistance. We continued to experience increasing 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 continued to be required to subsidise the cost of in-person supportive events.

We provided **retreat weekends** for:

- Parents bereaved by suicide or substance use (July 2024, Leeds). 50% of the parents attended lost to suicide and 50% to drug or alcohol use. 40% of the parents attending had experienced the death of their child within the last 3 years, with over half of those bereaved in the last year.
- Parents bereaved of their only child or all their children (September 2024, Bath). 30 parents attended.
- Parents in early bereavement (March 2024, Bath). 39 parents bereaved 3 years or less were supported by 12 volunteers.
- Bereaved parents held in Scotland (May 2024, Stirling). 75 parents attended for the weekend with an additional 28 as day visitors.
- Two overnight retreats for bereaved adult siblings (18 years or over) (April 2024, Lincolnshire and March 2025, Derbyshire).

Support days were held for:

- Northumberland support day for bereaved parents (September 2024)
- Bereaved fathers support day (October 2024)
- Devon support days for bereaved parents (Exeter, June 2024 and March 2025)
- Scotland support day for bereaved parents (Edinburgh, March 2025)

Library and publications

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

Over 60 leaflets and fact sheets are published in digital and print format offering information and support to bereaved parents and families, professionals and family supporters. Leaflets are distributed with bereavement support information packs to every newly bereaved parent and family member contacting us. 1,400 bereavement support packs were sent during this period. We continued to update our publications to ensure they are both inclusive and reflect the diversity of bereaved parents and their families. New or significantly rewritten leaflets in the period include:

Our surviving adult children and Our surviving children (under 18 years old); Grieving for our baby; A mother's grief; Handbook for remembering your child, Back at work; Coping with stigma and other judgmental attitudes; Death of an adult child and The sudden death of our child. A new leaflet for surviving siblings was published covering Navigating family relationships after the loss of a sibling.

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Our charity's magazine, *Compassion*, written by the bereaved for the bereaved continues to be published in digital and printed format and is distributed to all our beneficiaries. In 2024 we welcomed a new volunteer, Andrea Corrie, as editor.

We collaborated with the podcast provider, Bereaved Parents Club, to offer their podcasts made by bereaved parents and siblings via the TCF website.

Highlights and achievements in the year

Grief Companion Scheme

Since its inception, the Grief Companion Scheme has **supported over 400 parents** in very early grief. 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 have no other 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). The Scheme allows us to carefully tailor support to the individual needs of grieving parents and has meant that we could get help to parents very quickly compared to some other services.

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 other life circumstances. The Volunteer and Helpline Manager and Grief Companion Manager worked closely together to ensure appropriate support was put in place for newly bereaved parents where it was felt that this type of peer support would be beneficial.

On average during this period there were 5 matches made per month. Approximately 50% of matches made continued for the full 12-month period of support with others either continuing into the new financial year or supporting for around 8 months. After one-to-one grief companion support, many parents tend to go on to access other peer support offered by TCF including retreats, support days, online and in-person groups. 56 volunteer grief companions were actively supporting during the year, with some volunteers supporting more than one parent. 19 grief companions are bereaved fathers, with 9 of those actively supporting during this year.

Feedback we have received from newly bereaved parents after being supported by the Scheme includes:

"I am benefitting enormously from the grief companion service and I'm so grateful... thank you (TCF) for being such an extraordinary support".

"Having a grief companion has given me a glimmer of hope in my grief that I may not always feel as horrific.... I also know that if there is something that comes up as I move along, I have somebody, who truly understands that I can share my feelings with and hopefully receive some good advice and emotional support. The support has been invaluable".

"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".

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.

"(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".

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"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 retention continued to be a challenge during this year – an issue affecting the charity sector generally. As part of our focus on supporting and encouraging self-awareness, self-care and building resilience, we offered the opportunity for all volunteers to attend a Resilience Workshop. 4 sessions were offered between September 2024 and January 2025. Volunteers told us:

"It was a very helpful evening to reflect on self-care, vulnerability and holding boundaries".

"All the training and support you offer is appreciated and makes a positive difference".

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, including for our walks facilitators or for Facebook private group and Forum moderators.

These sessions are facilitated 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.

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

"Having contact with other volunteers through the regular online meetings has made a huge difference to my feeling supported as a volunteer and feeling part of a team, rather than a 'lone worker.' - volunteer grief companion

We continued to offer **a whole volunteer meeting online** every 6 months where volunteers hear from speakers from both inside and outside of our charity and are updated on news from our charity. During this period our volunteers heard from parents bereaved by mental health challenges and substance use, and from suicide. The aim of these presentations was to increase understanding and training and to ensure that volunteers have a greater appreciation of some the judgement and stigma surrounding these types of death.

"The online meetings are very helpful and inspiring. I hope I have the resilience to do my very best for as long as possible." – new volunteer, A

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Our **Hear For You listening support service** continued to be available to all active TCF volunteers. Any volunteer could access up to 3 confidential therapeutic sessions with one of two qualified counsellors, both bereaved parents with volunteering experience with TCF. The sessions are free of charge to volunteers and usually conducted online. 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. 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.

"I used the Hear For You service...after the (grief companion) match ended. I was able to talk it through with her along with some other more personal issues. I found it very useful".

During winter/spring 2025, we held a series of **refresher workshops for local in-person support group facilitators**. The programme focused on sharing and encouraging best practice in peer support in a group context. We covered important aspects of group facilitation including preparation, beginnings, middles and endings of meetings, self-disclosure, inclusivity and more.

The **Volunteer Hub** on our website has been improved too to offer more tailored and practical support for volunteers.

Online support groups

Online support allows parents and siblings wherever they are in the country to meet and share with others who have experienced a similar loss and find empathy, support and hope. **45 online support groups** were run during the period of this report, facilitated each time by at least two trained volunteers. This 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, loss of a school age child, cancer, substance or alcohol use. Groups were also held for parents bereaved of their only child or all their children, and for parents in the first three years of their loss. A group for bereaved fathers ran regularly too over the year. We offered 4 opportunities for bereaved adult siblings to come together online in a support group meeting.

"It was helpful to be able to hear other people's experience of grieving an older child which resonated with my own experience. Realisation that all I am feeling about my loss and my grieving experience is normal". – parent bereaved of older adult child

This year we added several new online support groups. Sadly, we have experienced a significant rise in parents contacting us who have lost **a pre-teen or teenage child (11-19 years) to suicide**. We piloted a group in November 2024 for these parents, and we will continue to run this group on a regular basis.

"Really grateful that this group was created. We all felt that we have different needs to parents who've lost an older adult child. Narrowing down based on our child's age was very valuable" – C, parent bereaved of daughter aged 13 to suicide

We were aware that a number of parents supported by TCF have experienced the death of a child with disabilities, complex or additional needs, and that there are aspects of this loss which are unique and present particular challenges and sadness. A new online group was offered this year for these parents and held meetings in July and November. We plan to continue this group in the future.

"To be honest I was dreading it. However, it was perfectly run and a safe space to talk about things others simply cannot comprehend" – C, parent bereaved of her daughter aged 35

In some parts of the UK, we recognise that there is no local support for parents or the in-person support there

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is can be difficult to access because of geography. We began a series of online support groups in specific locations which had the twin aims of increasing support in an area and also encouraging parents who might wish to train as a volunteer offering in-person support locally. The first area targeted was Sussex and we held three consecutive online groups for any bereaved parent in the county. Three groups for parents in Wales followed and next year we will be running online support for bereaved individuals living in northern Scotland.

“(The group was) sensitively and carefully facilitated by the TCF team. It was very emotional which made it very real and I found it made me face some things which were hard but necessary” – C, bereaved parent living in Wales.

“(We) found solace along with sadness too, that made us feel a lot less lonely in our grief” – S&L, bereaved parents living in Sussex

Supportive walks

A programme of supportive walks throughout the UK continued allowing bereaved parents, siblings and grandparents to come together walking and talking in the fresh air and among nature to find support, understanding and friendship with others similarly bereaved. **A team of 30 volunteer walk facilitators** offered walking and talking opportunities in London, Norfolk, Cumbria, Suffolk, Wales/Shropshire, Merseyside, Scotland, Southwest England, Buckinghamshire and more. New walks were offered in Northern Ireland, Huddersfield, Lancashire, Gloucestershire and Cornwall. A total of 68 walks were held during the year (a 50% increase on the previous year). Over 650 parents and adult siblings have been supported on TCF walks this year.

Financial Review

The Trustees are responsible for the finances of the Charity. They monitor the finances of TCF by receiving a financial report at each trustee meeting and by adopting a budget for each financial year.

The Trustees monitor three main aspects of the charity's finances:

- The income from various sources
- The expenses
- The reserves

Income

TCF receives donations and other income from a variety of sources, including general donations from individuals, companies and community organisations. TCF makes applications to Trusts and Foundations and takes part in Fundraising Events.

Our support days and weekend retreats are funded by beneficiaries who pay for accommodation, donors who offer bursaries and other TCF funding which may be restricted or unrestricted funds.

Income is recorded as either unrestricted or restricted funding.

Expenditure

Expenses are categorised under the following headings:

- Costs of generating funds
- Charitable activities, support costs
- Core activities
- Governance costs

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- Costs of generating funds includes fundraising staff salaries and trading expenses
- Charitable activities support costs, includes staff salaries, rent for office space, and general office running costs
- Core activities are those attributed to the peer support offered to beneficiaries, including support days/weekends, Grief Companion Scheme, Helpline, Library and volunteer training and support
- Governance costs cover audit fees, bookkeeping, insurance and other professional support

All expenditure is coded and allocated either to unrestricted or restricted funding. Restricted funding is donated for specific work and is spent according to the agreed budget between the donor and TCF.

Trustees are pleased to report that for the year under review total income received was sufficient to cover total expenditure leaving a total surplus of unrestricted and restricted funds of £38,275.

Details of income and expenditure are shown in the Statement of Financial Activities on page 19, together with notes to the accounts.

Total income and expenditure for the year:

Income received	2024-25: £543,076	(2023-24 : £385,181)
Expenditure	2024-25: £504,801	(2023-24 : £572,415)

Total fund balances at 31 March 2025 including funds brought forward at 1 April 2024:

Unrestricted funds (general reserves)	£224,471
Restricted funds	£ 37,065
Total funds at 31 March 2025	£261,536

Successful fundraising was key to the balanced budget for this year together with receipt of a legacy. In particular, fundraising events raised an additional £65,446 more than budget and TCF was gifted a legacy of £51,873.

In an effort to maintain the level of income needed to support TCF's broad range of peer support activities, an additional member of staff for the fundraising team was appointed in 2024.

Reserves

Unrestricted (general) reserves at 31 March 2025 were **£224,471** (2023-24 £170,814).

Trustees review the Reserves Policy each year. The policy is based on the Charity Commission's guidelines which require trustees to determine the level of funding required to continue its operations. Our current policy is that TCF should have four months of general reserves in hand to support the ongoing expenditure of the charity. The carry forward funds balance of unrestricted general reserve funding of £224,471 is sufficient to meet these criteria: should the unrestricted funds increase substantially then trustees would review the current budget and increase support work accordingly.

Regular review and monitoring of income and expenditure

An important aspect of Trustees' responsibilities is that of ensuring funds are available and we rely on accurate and timely monthly management accounts to keep abreast of any fall in income or unexpected costs. In general, the cost of living has risen during the past twelve months under review and shows no sign of falling in the near

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future. This affects the level of incoming donations and the ability of Trusts and Foundations to continue financial support due to the demand from charities for funding.

Our bookkeeping routines continue to improve and together with regular review of finances they allow us to make timely decisions to ensure the stability of the peer support which TCF offers.

We are very grateful to all our supporters who make TCF's work possible.

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.

Future Plans

We will continue to focus on offering appropriate and tailored layers of peer support to bereaved parents, adult bereaved siblings and grandparents – including via our National Helpline, support days and retreats, local groups and one-to-one support, grief companion support, supportive walks, leaflets, publications and library access, and online support groups. We will continue to focus on our key objectives to guide our work with bereaved individuals, namely:

- Continue to develop the quality of our peer support to reflect best practice
- Increase and develop outcomes and capacity to offer support in-person, via telephone and online by developing infrastructure, staff and capabilities
- Build our fundraising capacity to increase funding and ensure financial sustainability, by targeting individual giving and effectively support and steward donors.

As part of our strategy, we will continue to identify and focus on mitigation of **key risk factors** for the charity in four key areas – our people, finances, facilities and the environment in which we operate.

During 2024 we began planning for **in-person overnight retreats for our volunteers**. The first of these will be held in northern England in April 2025, with a second retreat in March 2026 in southern England. These events are intended to enable us to meet with many of our volunteers in person and spend some time together, where volunteers are not required to support others. The content will be a mix of volunteer role-related discussion, along with elements of self-care. The emphasis will be on coming together, sharing our experiences and supporting each other.

Best practice across the charity will continue to 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 encourage beneficiaries to give quantitative (and qualitative) feedback so that we can continue to monitor quality of peer support. We will act on feedback to develop and change our services where needed.

Commitment to **equity, diversity and inclusion (“EDI”)** will become part of the way we operate to ensure our charity is as inclusive as possible for beneficiaries, staff, trustees and volunteers. We will provide training to staff, trustees and volunteers and develop our outreach to diverse communities to ensure that there is equal access to TCF's peer support for bereaved parents and their families.

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We will continue to develop robust **safeguarding policies and procedures**, working with trustees, staff and volunteers to review regularly our safeguarding practice.

We will continue to focus on increasing our **communications** capacity and effectiveness. In 2024 we appointed a part-time Communications Officer who has begun the work of using our digital communications messages to reach wider and more diverse audiences. We have collaborated with the Bereaved Parents Club to make a wide range of podcasts available via TCF's website. We will continue to work on tighter branding for all digital communications, on social media and by email. We will develop a communications plan including regular supportive newsletters to all beneficiaries.

We will review and improve our **website** to ensure inclusivity, ease of navigation and access to supportive materials.

We plan to create a **film** to reach out to a range of diverse communities of bereaved parents and siblings to publicise the benefits and power of peer support and encourage the bereaved to contact our charity.

We will review the charity's **membership structure** and simplify to help modernize, ensure good governance and increase administrative efficiency. We will focus on **individual giving** from within and outside of the bereaved community. We will provide a **regular fundraising newsletter** to ensure all our donors are aware of the work we are able to do as a result of their donations. We will create an **annual fundraising event** with participation by bereaved individuals, but also friends and family. We will consider if we are able to **develop our fundraising team** to further build our income to enable us to continue to develop the support we are providing.

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 relevant All Party Parliamentary Groups, National Bereavement Alliance and Support After Suicide Partnership. We will continue to network with other bereavement support charities and agencies.

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 UK.

The Board of TCF is comprised of between six and twelve elected trustees. An elected trustee must be a beneficiary of the charity and has to apply to stand in an election by providing 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 or Co-Chairs can 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.

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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 deciding on setting pay and remuneration for the charity's key management personnel, the trustees refer to the Pay Review Policy and 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;
- 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 on 18 October 2025 and signed on their behalf by:


Melian Mansfield (Nov 8, 2025 14:23:06 GMT)

Melian Mansfield
Co-Chairs of Trustees


George Burn (Oct 30, 2025 18:10:52 GMT)

George Burn

THE COMPASSIONATE FRIENDS

REFERENCE & ADMINISTRATIVE INFORMATION YEAR ENDED 31 MARCH 2025

The Trustee Board

Co-Chairs: Melian Mansfield and George Burn

Vice- Chair: Vacant

Trustee and Company Secretary: Warren Weiss

Other Trustees

Ken Barclay	(resigned 16 November 2024)
Adelle Brenner	
Bruno Antonio	(appointed 16 November 2024)
Karen Chandler	(appointed 16 November 2024)
Claire Coveney	(resigned 1 June 2024)
Alison Cramp	
Gill Hardy	
Jackie Hewitt	(appointed 16 November 2024)
Jen Hughes	(resigned 16 November 2024)
Sefton Kwasnik	
Sheila Phillips	
Nisha Shah	(resigned 16 November 2024)

Chief Executive

Carolyn Brice

Registered Office

Kilburn Grange Priory
Park Road London NW6
7UJ

Auditor

Wenn Townsend
30 St. Giles
Oxford
OX1 3LE

Bankers

CAF Bank Limited 25
Kings Hill Avenue West
Malling, Kent.

THE COMPASSIONATE FRIENDS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE COMPASSIONATE FRIENDS YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of The Compassionate Friends (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is 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 Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report², other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

THE COMPASSIONATE FRIENDS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE COMPASSIONATE FRIENDS YEAR ENDED 31 MARCH 2025

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the strategic report and the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the [strategic report or the]³ directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

Other matter

The comparative figures presented were unaudited.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 13, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

THE COMPASSIONATE FRIENDS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE COMPASSIONATE FRIENDS YEAR ENDED 31 MARCH 2025

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships and transactions;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors-responsibilities>

This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Andrew Rodzynski FCA (Senior Statutory Auditor)
For and on behalf of Wenn Townsend
Statutory Auditor

30 St. Giles
Oxford
OX1 3LE

Date..... 21/11/25

THE COMPASSIONATE FRIENDS

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) YEAR ENDED 31 MARCH 2025

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	Note	£	£	£	£
Income from:					
Donations and legacies	2	209,673	102,561	312,234	204,916
Charitable activities	3	70,795	44,127	114,922	106,682
Other trading activities	4	109,755	288	110,043	67,961
Investments	5	5,851	26	5,877	5,622
Total income		396,074	147,002	543,076	385,181
Expenditure on:					
Raising funds	6	72,299	-	72,299	84,884
Charitable activities	7	270,119	162,383	432,502	487,531
Total expenditure		342,418	162,383	504,801	572,415
Net income/(expenditure)	10	53,656	(15,381)	38,275	(187,234)
Total funds at start of year	16	170,815	52,446	223,261	410,495
Total funds carried forward	16	224,471	37,065	261,536	223,261

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 22 to 34 form part of these financial statements

THE COMPASSIONATE FRIENDS

BALANCE SHEET AS AT 31 MARCH 2025

		2025 £	2024 £
	Note		
Fixed assets			
Tangible fixed assets	13	-	-
Current assets			
Debtors	14	18,543	14,783
Cash at bank and in hand		271,110	261,437
		<u>289,653</u>	<u>276,220</u>
Creditors : Amounts falling due within one year	15	(28,117)	(52,959)
Net current assets		261,536	223,261
Net assets		<u>261,536</u>	<u>223,261</u>
Funds			
Restricted funds	16	37,065	52,446
Unrestricted funds	16	224,471	170,815
Total funds		<u>261,536</u>	<u>223,261</u>

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 board on 18 October 2025 and signed on their behalf by:

Melian Mansfield
Melian Mansfield (Nov 8, 2025 14:23:06 GMT)
Melian Mansfield
Co-Chairs of Trustees

George Burn
George Burn (Nov 30, 2025 18:10:52 GMT)
George Burn

The notes on pages 22 to 34 form part of these financial statements

THE COMPASSIONATE FRIENDS

STATEMENT OF CASH FLOWS YEAR ENDED 31 MARCH 2025

		2025 £	2024 £
	Note		
Reconciliation of net income to net cash flow from operating activities			
Net income/(expenditure) for the year		38,275	(187,234)
Interest receivable	5	(5,877)	(5,622)
(Increase)/decrease in debtors		(3,757)	25,366
Increase/(decrease) in creditors		(24,845)	36,494
Cash (absorbed)/generated by operations		<u>3,796</u>	<u>(130,996)</u>
 Net cash from investing activities			
Interest received		5,877	5,622
Net cash generated by investing activities		<u>5,877</u>	<u>5,622</u>
 Net increase/(decrease) in cash and cash equivalents		9,673	(125,374)
Cash and cash equivalents at the beginning of the year		261,437	386,811
Cash and cash equivalents at the end of the year		<u><u>271,110</u></u>	<u><u>261,437</u></u>

THE COMPASSIONATE FRIENDS

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025

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
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e) Trade

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.

THE COMPASSIONATE FRIENDS

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025

1 Accounting policies (*continued*)

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.

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.

THE COMPASSIONATE FRIENDS

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations	103,789	9,211	113,000
Grants receivable	54,011	93,350	147,361
Legacies	51,873	-	51,873
	209,673	102,561	312,234

Prior year comparative

	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

3 Income from: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<i>Core activities</i>			
Membership subscriptions	53,296	-	53,296
Other activities	-	5,914	5,914
Events	17,499	38,213	55,712
	70,795	44,127	114,922

Prior year comparative

	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

THE COMPASSIONATE FRIENDS

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025

4 Income from: Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Fundraising activities	105,447	-	105,447
Trading income	4,308	288	4,596
	109,755	288	110,043

Prior year comparative

	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

5 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Bank interest receivable	5,851	26	5,877

Prior year comparative

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Bank interest receivable	5,535	7	5,622

THE COMPASSIONATE FRIENDS

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025

6 Expenditure on: Raising funds

	Activities undertaken directly £	Support Costs (Note 8) £	Total 2025 £
Sale of goods	933	-	933
Fundraising costs	56,845	14,521	71,366
	57,778	14,521	72,299

Prior year comparative

	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

THE COMPASSIONATE FRIENDS

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025

7 Expenditure on: Charitable activities

	Activities undertaken directly £	Support Costs (Note 8) £	Total 2025 £
<i>Core activities</i>			
Helpline	23,136	7,261	30,397
Library	9,916	1,211	11,127
Supportive events	146,296	47,194	193,490
Other pastoral activities	146,662	50,826	197,488
	326,010	106,492	432,502

Prior year comparative

	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

8 Support costs

	Premises costs £	Office expenses £	Other Expenses £	Total 2025 £
<i>Core activities</i>				
Helpline	1,329	3,011	2,921	7,261
Library	222	502	487	1,211
Supportive events	8,639	19,568	18,987	47,194
Other pastoral activities	9,304	21,074	20,448	50,826
	19,494	44,155	42,843	106,492
Fundraising costs	2,658	6,021	5,842	14,521
Total 2025	22,152	50,176	48,685	121,013

THE COMPASSIONATE FRIENDS

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025

8 Support costs (continued)

Prior year comparative

	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
	<u>25,420</u>	<u>41,107</u>	<u>41,043</u>	<u>107,570</u>
Fundraising costs	3,466	5,605	5,596	14,667
Total 2024	<u>28,886</u>	<u>46,712</u>	<u>46,639</u>	<u>122,237</u>

Support costs have been allocated to activities based on estimated percentages of costs used.

Governance costs of £46,216 (2024: £46,060) have been included in support costs.

9 Staff costs and numbers

The aggregate payroll costs were:

	2025 £	2024 £
Wages and salaries	248,883	219,921
Social security costs	18,583	20,203
Pension costs	5,569	4,371
	<u>273,035</u>	<u>244,495</u>

During the year, one employee received emoluments of between £60,000 and £70,000. (2024: one).

Benefits paid to key management personnel of the charity during the year were £64,611 (2024: £62,304).

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

	2025 No.	2024 No.
Peer support services	7	5
Administration	2	3

THE COMPASSIONATE FRIENDS

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025

10 Net income/(expenditure)

Operating surplus/(deficit) is stated after charging:

	2025 £	2024 £
Auditor's fees		
Accounts preparation	1,500	-
Audit	5,000	-
Independent examiner's fees		
Accounts preparation	-	2,232
Independent examination	-	1,488
Trustees' expenses		
Travel (5 trustees, 2024: 5 trustees)	88	1,009

11 Taxation

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

THE COMPASSIONATE FRIENDS

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025

12 Comparative Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income from:				
Donations and legacies	2	97,219	107,697	204,916
Charitable activities	3	98,946	7,736	106,682
Other trading activities	4	66,622	1,339	67,961
Investments	5	5,535	87	5,622
Total income		268,322	116,859	385,181
Expenditure on:				
Raising funds	6	84,884	-	84,884
Charitable activities	7	368,722	118,809	487,531
Total expenditure		453,606	118,809	572,415
Net income/(expenditure) and net movement in fund:	10	(185,284)	(1,950)	(187,234)
Total funds at start of year	16	356,099	54,396	410,495
Total funds carried forward	16	170,815	52,446	223,261

THE COMPASSIONATE FRIENDS

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

	Office Equipment £	Total £
Cost		
At 1 April 2025 and 31 March 2024	7,322	7,322
Depreciation		
At 1 April 2025 and 31 March 2024	7,322	7,322
Net book value		
At 31 March 2025 and 31 March 2024	-	-

14 Debtors

	2025 £	2024 £
Income tax recoverable	3,675	5,426
Prepayments	14,868	9,357
	18,543	14,783

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	17,475	28,356
PAYE and other taxes	6,048	5,178
Other creditors	4,594	19,425
	28,117	52,959

THE COMPASSIONATE FRIENDS

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025

16 Movement in funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
		£	£	£
Restricted Funds				
Scottish Forum	9,841	18,604	(23,788)	4,657
TCF Local support group funds	5,763	26,380	(22,979)	9,164
National Lottery Community Fund Grant for the Grief Companions Project	13,788	42,090	(42,768)	13,110
Bereaved Fathers	688	-	(688)	-
Helpline	-	2,500	(2,500)	-
Leaflets	-	5,914	(5,914)	-
Library	408	1,096	(716)	788
Siblings	-	15,305	(15,305)	-
Suicide	6,125	21,418	(19,747)	7,796
Online Support	12,500	-	(12,500)	-
Bursaries	-	4,295	(4,295)	-
Substance Use	3,333	2,500	(5,833)	-
Cancer	-	2,000	(2,000)	-
Volunteer Training and Support	-	2,750	(2,750)	-
Merchandise	-	400	(400)	-
Walks	-	1,750	(200)	1,550
	52,446	147,002	(162,383)	37,065
Unrestricted general funds	170,815	396,074	(342,418)	224,471
Total funds	223,261	543,076	(504,801)	261,536

Scottish Forum - monies given to finance supportive retreat weekends and support days 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.

Bereaved Fathers – monies donated to support bereaved fathers.

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.

Library – monies donated to support a postal library for the bereaved.

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.

THE COMPASSIONATE FRIENDS

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025

Movement in funds (continued)

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.

Cancer – monies donated to support work with parents bereaved by cancer.

Volunteer Training and Support – monies given to provide training and support to our volunteers.

Walks – monies given to fund our programme of supportive walks around the UK.

Merchandise – monies paid by purchasers of TCF goods or books on bereavement topics.

Movement in funds - prior year

	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
	54,396	116,859	(118,809)	52,446
Unrestricted general funds	356,099	268,322	(453,606)	170,815
Total funds	410,495	385,181	(572,415)	223,261

THE COMPASSIONATE FRIENDS

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025

16 Net assets by fund

	Unrestricted funds £	Restricted funds £	Total 2025 £
Debtors	18,543	-	18,543
Cash at bank and in hand	234,045	37,065	271,110
Creditors	(28,117)	-	(28,117)
	<u>224,471</u>	<u>37,065</u>	<u>261,536</u>

Net assets by fund - prior year

	Unrestricted funds £	Restricted funds £	Total 2024 £
Debtors	14,783	-	14,783
Cash at bank and in hand	208,991	52,446	261,437
Creditors	(52,959)	-	(52,959)
	<u>170,815</u>	<u>52,446</u>	<u>223,261</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.