# Anam Cara 3

2024 Annual Report

Supporting Parents After Bereavement



# Contents

	Page
Chairperson's Statement	1-2
Vision, Mission, Philosophy	3
Our Values	4
Directors' Report	
Our Core Activities	5
Reach and Impact	6
Services Achievements & Performance	7-10
Fundraising Achievements & Performance	11-17
Structure, Governance & Financial Review	
<b>Legal &amp; Administrative Information</b>	19
Financial & Governance Review	20-23
Statement of Directors' Responsibilities	24
Independent Auditor's Report	25-27
Statement of Financial Activities	28-44

#### **CHAIRPERSON'S STATEMENT**

2024 has been a year of both challenges and incredible resilience for Anam Cara. With no CEO in place for much of the year, the organisation faced a leadership gap that required an extraordinary team effort to navigate.

As Chairperson, I stepped in voluntarily on a part-time basis to support operations, working closely with our dedicated staff, particularly our newly promoted Operations Manager, whose leadership and commitment ensured the continued delivery of our vital services.

appreciation goes to our volunteer parents.
Their courage in supporting others through loss is the very foundation of Anam Cara.

Our small team rose to the occasion, demonstrating unwavering dedication to bereaved families across Ireland. I extend my deepest gratitude to our exceptional staff who tirelessly dedicated themselves throughout the year.

Despite these internal challenges, Anam Cara not only maintained, but **expanded our reach to even more bereaved parents and families**, with 2,630 attendances at our groups and events throughout the year. We successfully delivered 14 in-person peer support meetings across the island of Ireland, with a further 3 online support groups to ensure our bereavement support groups are as accessible as possible to as many people who need them. We also **strengthened relationships** with healthcare professionals and community partners, ensuring that more families are aware of and can access our services when they need them most.

Anam Cara finished 2024 in a **strong financial position, thanks to the commitment and kindness of our community** of individuals, clubs, families, and businesses, who demonstrated such dedication and care. 33% of our funding came from granting organisations, and we are deeply grateful to POBAL, the HSE Dept. of Palliative Care, and Tusla in particular, whose continued funding and support has helped sustain our services in recent years. We also received a once-off exceptional gift from Ulster Bank at the end of the year, for which we are immensely grateful. The trust placed in us by our funders and supporters is of utmost importance and we strive to honour that trust by continuing to ensure the highest levels of transparency and governance.



While the year was not without its difficulties, including economic pressures and the challenges of navigating leadership transitions, our commitment to bereaved families remained steadfast. The Board recognised the need for strong leadership going forward and are delighted to welcome Michelle Reynolds as our new CEO.

Michelle brings a wealth of experience to Anam Cara, with 20 years of cross-sector experience, including 14 years leading fundraising and communications teams within the children, family, and health charity sector.

#### **CHAIRPERSON'S STATEMENT**

She has a proven track record of driving organisational growth and social impact, and her leadership will be instrumental in guiding Anam Cara into its next phase of development. In addition to her extensive nonprofit experience, Michelle is an accredited integrative psychotherapist and executive coach, bringing a deep understanding of the emotional and psychological support needed for bereaved families. We look forward to her leadership and the positive impact she will bring to our organisation and the families we serve.

None of our achievements this year would have been possible without the **generosity of our donors, grant providers, and corporate supporters.** Your trust, commitment and belief in our mission have made it possible for us to continue providing our vital services to bereaved families across the country. We extend **our heartfelt gratitude to each and every one of you** – your contributions and gifts have a profound impact on the lives of grieving parents, children, and families, ensuring they have the care, comfort and support they deserve.

Our deepest appreciation goes to our volunteer parents, who bring their lived experience to facilitate peer support meetings with empathy and understanding. Their courage in supporting others through loss is the very foundation of Anam Cara. We also acknowledge the commitment of our facilitators, partners, and stakeholders who continue to help us provide safe and supportive spaces for grieving families.

2024 also marked the **departure of one of Anam Cara's most influential and impactful people, Sharon Vard**. As one of the original founders of the charity, Sharon has been at the heart of Anam Cara since its inception, dedicating herself to supporting bereaved families with extraordinary empathy, selflessness, and vision. Having held both Services Manager and CEO roles during her time with Anam Cara, her leadership and unwavering commitment **shaped the organisation into what it is today**. Her impact and inspiration will continue to resonate through the services we provide, the relationships and partnerships she fostered, and the lives she touched. On behalf of the Board, the team, and the countless families she has supported, we extend our deepest gratitude to Sharon for her years of dedication, and we wish her the very best in her future endeavours.

I would like to extend my sincere thanks to my fellow Board members, all of whom give their time, expertise, and unwavering commitment to Anam Cara on a voluntary basis. Their dedication ensures that our work remains guided by integrity, compassion, and a steadfast focus on supporting bereaved parents across Ireland.

As we now look ahead to 2025, our focus is on enhancing our organisational capacity, expanding our reach, and deepening our impact. With new leadership now in place, we will work to strengthen Anam Cara's foundations and structures to secure long-term sustainability, enhance our digital offerings, and ensure that every bereaved parent and sibling in Ireland knows they are not alone.

As we embark on this next chapter, we do so with renewed determination and commitment to our mission, thanks to the kindness and support of our entire community. Thank you for being an integral part of our journey and for your ongoing support.

With gratitude,

Christitan A. Mulen.

Christopher (Tony) Mahon, Chairperson

# The Heart & Soul of AnamCara

#### **Our Vision**

A society where no bereaved parent has to grieve alone, and all families who experience the death of a child are met with understanding, support, and compassion.

#### **Our Mission**

Anam Cara's mission is to support bereaved parents across Ireland who have experienced the death of a child, regardless of their child's age or the circumstances of their death. We provide safe, inclusive, and compassionate spaces where parents can access peer support, connect with others who understand their grief, and find comfort and hope as they navigate life after loss.

You are not alone.

There is hope.

And we will learn to live with our grief.

That is the impact of Anam Cara.

#### **Core Philosophy**

We believe that no parent should have to face the loss of a child alone. We emphasise empathy, understanding, and creating a non-judgmental space for grieving parents to express themselves and heal. Anam Cara believes deeply in our values of **quality**, **compassion**, **empathy**, **inclusivity**, **trust** and **collaboration**.

The name Anam Cara in Irish translates to "Soul Friend", reflecting the charity's mission to provide deep, meaningful companionship and support during the hardest of times.

# **Organisational Values**

#### **Compassion and Empathy**

At Anam Cara, we recognise that the journey of grief is deeply personal and profoundly painful. Our work is rooted in compassion and empathy, ensuring that every bereaved parent feels heard, understood, and supported. We create a safe space where emotions can be shared without judgement, and we strive to provide comfort and reassurance through every interaction.



#### Quality

We are committed to excellence in everything we do. From our support services to our resources and events, we uphold the highest standards to ensure that bereaved parents receive the best possible care. Continuous evaluation and improvement are central to our approach, allowing us to respond effectively to the needs of those we support.

have experienced the loss of a child, regardless of background, circumstance, or time since their loss. We foster a welcoming and non-judgemental environment where every bereaved parent can find solace and a sense of belonging.

Grief knows no boundaries, and neither do

we. Anam Cara is open to all parents who

It saved my life.

Talking to other parents was the lifeline I so badly needed.

#### **Collaboration**

Inclusivity

We believe that working together strengthens the support available to bereaved families. By partnering with other trusted organisations, we can extend our reach, share best practices, and enhance the quality and accessibility of bereavement support. Collaboration allows us to provide a more comprehensive and holistic network of care for grieving parents.

#### **Trust**

Trust is the foundation of Anam Cara's work. We are committed to fostering an environment where bereaved parents, volunteers, and professionals feel secure, respected, and supported. By upholding transparency, confidentiality, and consistency in our services, we ensure that every interaction is guided by integrity. We honour the trust placed in us by grieving families and our partners, striving always to be a reliable and compassionate source of support.



# **Our Services & Core Activities**

#### **Peer Support Groups**

We deliver monthly in-person and online peer support groups across the island of Ireland, supported by a professional clinical facilitator, providing a confidential and supportive environment for bereaved parents. In 2024 we hosted in-person groups in 14 locations, as well as 3 online groups.

#### **Remembrance & Community Events**

Anam Cara's Remembrance Days provide a safe and compassionate space for parents and siblings to remember and celebrate the lives of their children and siblings. These events offer symbolic acts of remembrance, such as candle-lighting ceremonies, readings, and personal tributes. These events, hosted nationally, offer both emotional support and a sense of community for grieving families, reinforcing that they are not alone in their loss.

#### Referrals & Signposting

We facilitate links to other relevant organisations who specialise and provide professional support, including after Neo Natal Death or Suicide Bereavement.

#### **Volunteer & Facilitator Training**

We train and provide ongoing support to volunteers and professional facilitators with skills to provide high-quality peer support in our groups, ensuring consistency and compassion in our services.

#### **Online & Digital Resources**

We provide accessible information and resources through our website and social media platforms, including offering podcasts and video content that share supportive tools and virtual support.

#### **Awareness & Advocacy**

We work with healthcare professionals and other frontline professionals to highlight the needs of bereaved families, advocate for enhanced bereavement support services, and ensure as many families as possible who may need our support know we are here for them. This includes the provision of Frontline Professional Training days to equip these professionals with the knowledge, skills, and confidence to provide compassionate and effective support, ensuring that grieving parents receive appropriate care at a critical time.

## **Achievements and Performance**

# **OUR REACH AND IMPACT KEY HIGHLIGHTS 2024**

210

2,630 total attendances



**39** Online support groups 287 attendees



363 **New parents** engaged



**138** Face-to-face support groups 1,033 attendees



**Bereavement** information evenings



Frontline professional workshops 200 attendees

# **RESOURCES & SUPPORT**

1,866 bereavement information packs distributed





6 parents accessed one-to-one counselling support

(15 sessions delivered)

# **GROWTH & HIGHLIGHTS**



Total reach compared to 2023

Online support group participation

Online bereavement information evenings

# **Services Achievements and Performance**

# Strategic Context & Long-Term Goals

Anam Cara continues to build towards its long-term strategy of ensuring nationally accessible, compassionate peer support for all bereaved parents across Ireland. Our 2024 activities reflect steady progress toward this goal, particularly through expanded partnerships and diversified support channels (in-person, online, and information resources).



#### **Key Highlights from 2024**

In 2024, Anam Cara facilitated 210 support events, a substantial effort reflecting our operational resilience and deep community integration. These events spanned:

- **138 in-person support groups** in 14 locations across Ireland, offering a reliable local touch point for bereaved parents.
- 3 online support groups, including a dedicated space for parents with no surviving children.
- **39 online support sessions,** which despite fewer scheduled meetings achieved a 13% increase in engagement, evidencing stronger uptake and reach efficiency.
- 14 Bereavement Information Evenings (10 online, 4 in-person), with 579 attendees online, reflecting a 34% growth in this format. Six of these events were co-hosted with prominent national partners including Féileacáin, A Little Lifetime Foundation, HUGG, and newly in 2024, Childline, signalling successful collaborative outreach.

Our work with frontline professionals also evolved:

• 4 workshops (2 online, 2 in-person in Limerick and Dublin), reaching 200 professionals. A strategic cap of 60 attendees per workshop improved quality of engagement versus the 2023 experience.

The distribution of **1,866 physical bereavement information packs** to parents and professionals helped reinforce our national presence and capacity for early-stage support.







#### **Service Expansion & Innovation**

With support from a Tusla grant, Anam Cara introduced referral opportunities for one-to-one counselling support to address more complex needs. Uptake was modest - 6 parents used the service for 15 sessions - but this pilot highlighted critical infrastructure gaps, notably in referral systems aligned with our group locations. We plan to address this gap and develop stronger referral pathways in 2025.

7

# **Performance Review 2024**

#### **Impact & Outcomes**

- **363 new parents** engaged demonstrating our continued relevance and growing reach.
- 2,353 unique parent/family attendees reflect trust in our core group supports.
- The 9% overall increase in reach from 2023 confirms that Anam Cara remains a vital resource for newly and long-term bereaved parents alike.

66 Anam Cara helped me to feel supported and not so alone in dealing with my grief. >>

#### **Challenges & Response**

A key challenge in 2024 was a 21% decrease in in-person group attendances. This trend was particularly evident in two locations, prompting an internal review. Action plans include:

- Enhanced local promotion.
- Strategic outreach with referral partners.
- Consideration of alternative venues or scheduling to improve accessibility.

The low uptake of the one-to-one counselling service also highlighted integration issues with our broader service model. The planned 2025 rollout of training for new referral sites is expected to address this.



# **Performance Review 2024**

#### **Future Plans**

Looking to 2025 and beyond, Anam Cara aims to:

**Strengthen local awareness** and participation in in-person groups with consistently lower attendance through targeted outreach and local engagement strategies.

**Deepen collaborative relationships**, particularly with new partners such as Childline, to enhance reach and co-delivery of support events, while exploring other new mission-aligned collaborations.

**Evaluate the role of the one-to-one counselling** support within our service model - we will explore whether this is a service we should expand and embed, or if Anam Cara's resources are better focused on enhanced signposting and referrals to external specialist organisations who are better positioned to provide this level of care.

**Continue to develop our flexible delivery model** across online and in-person support services to meet diverse needs of bereaved parents

Maintain and improve our programme of training and engagement with frontline professionals, ensuring relevance, accessibility, and quality. These training events are also vital conduits for raising awareness of Anam Cara's services with frontline professionals – a key referral pathway for many bereaved parents.

#### **Measuring Impact**

Our outcomes are measured not only in events held or attendees supported but also in the depth of engagement and accessibility of services:

- Events tailored to parental grief journeys.
- Flexible delivery models (online, hybrid, F2F).
- Increasing parent satisfaction and sense of community (to be further explored in 2025).

Anam Cara's commitment remains:

To stand with every bereaved parent across the island of Ireland, offering safe, peer-based and professionally led support wherever and however they need it.



# National Remembrance Day 2024



Each year, Anam Cara hosts its National Remembrance Day - a powerful and heartfelt event that brings together bereaved families from across the country. In 2024, this special gathering took place at the Heritage Hotel in Killenard, where mothers, fathers, siblings, grandparents, and extended family came to remember their precious children.

The day offers families a unique opportunity to connect with others who truly understand the pain of child loss. Through moving personal reflections from bereaved parents and siblings, music, creative remembrance activities, and a shared candle-lighting ceremony, the event gently supports families in expressing their grief in a compassionate, understanding environment.

In 2024, we were privileged to hear from volunteer parents Felicia Murphy and John Dempsey, who shared deeply personal reflections on their individual journeys following the loss of their children. They spoke with honesty and courage about how Anam Cara supported them through their grief and healing. We were also joined by Nora Lawton, bereaved sibling and board director, who delivered a powerful and moving account of life after the loss of her brother, offering a sibling's perspective on bereavement and resilience.

One of the most touching elements of the day is the collective creation of memorial hearts, placed on a symbolic heart display during the ceremony, a physical expression of enduring love. The event closes with a communal meal, offering space for conversation, comfort, and quiet companionship.





# **Fundraising Achievements & Performance**

It is the compassion, generosity, and unwavering support of our donors that sustain Anam Cara – and never more so than in the past year. Anam Cara achieved its most successful fundraising year yet, raising €289,304 with a further €156,387 exceptional gift from Ulster Bank bringing the total raised via donations and fundraising to €445,691.

Additionally, grants of €222,106 were gifted and income from investments was €5,014, bringing the total income to €672,811. Our income comes from grant partners, local communities, corporate partners, and other vital supporters. You are our lifeline.



Because of you, Anam Cara's support services are available to bereaved parents across Ireland, offering understanding, comfort, and connection. Because of you, bereaved parents can access essential peer support services, free of charge, as they face the most devastating loss. Because of you, we can raise awareness and work with other charities and organisations in the bereavement space to ensure that no bereaved parent feels isolated or alone.

Quite simply – it is because of you that Anam Cara is still here.

# **KEY HIGHLIGHTS 2024**

**€672,811** 

RAISED IN 2024

+24% vs 2023 (€544,183)



**€33,000** RAISED **10** participants

**Camino Trek** 

**Cork & Dublin Saba Lunch Events** 

€40,724

RAISED 350 attendees



Community & third-party fundraisers



**€82,697**RAISED **€18k** increase vs 2023

#### **Corporate Partners**

**Healy Group & Park Developments** 

Exceptional once-off gifts €30,000 Musqrave's

**€156,387** Ulster Bank



Grant funding from **POBAL SSNO**, the **HSE Department of Palliative Care**, and **Tusla** supported national service delivery and targeted outreach.



# From Grief to Giving...

### Sarah McCooey's Inspiring Fundraiser

We would like to extend our heartfelt thanks to Sarah McCooey, one of our bereaved parents, who as 2024 Captain of Powerscourt Golf Club chose Anam Cara as her charity of the year. Through her compassion, leadership and dedication, Sarah and the Powerscourt members raised an incredible €23,500 at their Captain's Day fundraiser, a day filled with generosity, community, and remembrance.

"I am lucky enough to have four children. Three of them are away in Australia, Canada and London. The fourth is much further away, in heaven. My beautiful Orla died 9 years ago when she was 20 having finished her first year at Trinity. Life changed forever. I don't remember how I found Anam Cara but I'm so thankful that I did. The in-person meetings in Tallaght and the online meetings were helpful to allow me to meet other parents in similar situations, and the advice on the website and social media is invaluable.

choosing Anam Cara as my charity. We organised a shotgun competition in both the morning and afternoon when members invited guests to play golf followed by a relaxed and friendly meal all with the aim of raising as much as possible including blind bids for star prizes, a huge raffle and green fees for the occasion. A huge amount of organisation was involved but it was worth it.

It was our honour and pleasure to support Anam Cara."

As 2024 Captain of Powerscourt Golf Club, I had the privilege of





In Loving Memory of Orla

# **Fundraising Achievements & Performance**

#### **Strategic Context**

Public fundraising is still in its infancy for Anam Cara, where historically most of our income has come from grant sources that we apply for and work to sustain each year. Fundraising and grant income underpin our mission to deliver peer-based support services for bereaved parents. With that in mind, our fundraising strategy in 2024 focused on sustainability and strengthening strategic partnerships, aligned to our longer-term goals of financial resilience and organisational growth.

Thanks to an
extraordinary once-off gift
from Ulster Bank, Anam Cara's
fundraising programme
achieved a record total income
in 2024, reaching
€672,811.

#### **Grants, Trusts & Foundations**

We are deeply grateful to our grant partners, trusts, and foundations, whose unwavering commitment continued to play a pivotal role in 2024 in advancing our mission at Anam Cara. Pobal SSNO, Tusla, and the HSE Dept. of Palliative Care provide Anam Cara with funding that empower us to provide our core services and continue extending crucial bereavement support across Ireland. Trusts and foundations have made gifts that are the bedrock of numerous projects and activities, ensuring that we can continue to grow our essential care and services to bereaved parents and families.

With heartfelt appreciation, we extend our sincere thanks to all our supporters for your generosity, care and dedication to making a lasting impact on the lives of those we care for.



# **Fundraising Achievements & Performance**

#### **Corporate Partners**

2024 was a very strong year for corporate income, exceeding budget considerably, boosted by exceptional one-off gifts from Ulster Bank of €156,387 and €30,000 from Musgraves. We were also incredibly grateful to have the continued support of our partners.

We would especially like to mention Healy Group, who gift us our office space completely free of charge, while also attending many of our events, supporting our raffles and auctions, gifting their time and expertise, and even extend their Christmas office party to include our staff.



Thank you, from the bottom of our hearts. We are truly indebted to you all!

#### **FBD Hotels**

At FBD Hotels & Resorts, community and care are at the heart of everything we do. Over the past number of years, we have been privileged to support the vital work of Anam Cara and the incredible impact they make for bereaved parents and families across Ireland.

This year, FBD Hotels & Resorts has once again made an annual donation of €2,500 to Anam Cara, helping to ensure that parents have a safe space to connect, share, and find support during the most difficult of times.

In addition, we are proud to gift a voucher for Sunset Beach Club, which has become a cherished prize at Anam Cara's much-loved Christmas Lunch. The FBD Hotels & Resorts prize sponsorship helps raise essential funds for their auction on the day.

David Kelly, CEO of FBD Hotels & Resorts, shared:

"We are honoured to continue our support of Anam Cara and the extraordinary work they do. Their commitment to providing compassion and connection for bereaved parents is inspiring, and we are proud to play a small part in sustaining such an important community."



14



# Thank you to the Karen Fenton Ovarian Cancer Fund

A heartfelt thank you to the Karen Fenton Ovarian Cancer Fund and the Fenton family for their incredibly generous donation of €10,000 in support of our community.

This amazing gift, made in loving memory of Karen, a beloved daughter and sister, ensured Anam Cara could continue to offer vital peer support to bereaved parents across Ireland and, each December, a simple but powerful gesture of remembrance. At our final support meetings of the year, parents receive a specially designed Anam Cara candle, a symbol of love, memory, and hope in the lead-up to Christmas. These candles honour every child, support grieving parents during an especially painful time, and recognise the deep contribution of our volunteer facilitators, each of whom also receives a personalised candle in their child's name.



"Karen's aggressive illness and subsequent passing was very difficult for the Fenton family to get over especially for Karen's parents Margaret and David. In the weeks and months after Karen died the family found some level of comfort, and grieved, and spent time together through various fundraising events such as triathlons and the inaugural annual Karen Fenton Memorial Run in April 2018. The funds raised in the years since have been put to good use honouring Karen's legacy, especially her hope and wish to get better and to help other women in her situation. It is an honour also to the Fenton's to also be able to support Anam Cara who have been particularly supportive of Margaret & David in helping them to try to at least come to terms with their great loss."



We were deeply grateful to have the support of so many incredible individuals and community groups in 2024, who took on everything from tractor runs to mini marathons, pub quizzes to dance fundraisers, golf events to bridge nights, and even a kayaking event! Anam Cara's roots came from community – from people connecting with their communities and finding strength, hope, and support. It means so much to us to see communities across the island of Ireland extend their generosity and support to Anam Cara; to our community of bereaved parents and families.

Our annual Cork and Dublin pre-Christmas lunches were a huge success again this year. They would not be possible without the extraordinary kindness of the many people and organisations who attend and support each year, or support with the gift of prizes for the raffles and auctions. We cannot let our lunches be mentioned without also offering a very special thanks to our friends at The Maryborough Hotel in Cork, who not only sponsored part of the lunch in their own hotel, but also gift the use of their hotel each month for our Peer Support Groups in Cork. We are so grateful for you.

Our two annual challenge fundraisers – the Camino Walk and Women's Mini Marathon – were also a great success this year, raising just over €40,000 between them.





# **Fundraising Achievements & Performance**





# Structure, Governance, and Financial Review

The directors present their report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Companies Act 2014 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).



# **Legal & Administrative Information**

**Directors** Christopher Mahon

Patrick Cullen

Rory Coll

Margaret (Majella) Crowley

Francis O'Hare (Appointed 20 February 2024) Nora Lawton (Appointed 20 February 2024)

**Secretary** Goodbody Secretarial Limited

CHY Number 18073

**Registered charity number** 20068592

Company number 452644

Principal address HCL House

Second Avenue

Cookstown Industrial Estate

Tallaght Dublin 24

Registered office HCL House

Second Avenue

Cookstown Industrial Estate

Tallaght Dublin 24

**Auditor** UHY Farrelly Dawe White Limited

Unit 4A

Fingal Bay Business Park

Balbriggan Co. Dublin

**Bankers** Bank of Ireland

Unit 4-6, Block 3

Priors Gate

Greenhills Road Extension

Tallaght Dublin 24

#### **Overview of Financial Position**

For the financial year ended 31 December 2024, Anam Cara reported total income of €672,811 representing a 24% increase on 2023 (€544,183). This meaningful increase in income is attributed to a sizeable once-off gift from Ulster Bank of €156,387. Excluding the once-off donation from Ulster Bank, Anam Cara's 2024 income stands at €516,424, representing a 5.1% decrease on 2023.

Anam Cara is proud of this result, particularly given the challenging context in 2024, which included an extended period without an active CEO and a transition in the fundraising function. Despite the absence of a full time CEO for much of the year, the organisation remained resilient, continued to deliver core services, and sustained a strong level of income. This outcome is a testament to the commitment of the wider team and the continued trust and generosity of Anam Cara's supporters.

Expenditure for the year totalled €450,004, a decrease of 8% from €489,347 in 2023. Anam Cara showed a surplus of €222,807 in 2024, which compares favourably to the 2023 net surplus of €54,836, evidencing strong financial stewardship and increased public and philanthropic support.

#### Reserves policy and level

Anam Cara's reserves at year-end total €585,377. The organisation maintains a reserves policy that aims to ensure sustainability of operations and services, with sufficient reserves to meet at least six months of core expenditure. The current level exceeds this target, providing a buffer against financial uncertainty and allowing the charity to invest strategically in its services and infrastructure.

#### **Going Concern**

Due to the level of cash held at the balance sheet date, our reserves and investment position, and the continued donation and fundraising success, the Directors believe that the company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on the going concern basis. At the time of approving the financial statements, the Directors/Trustees have no material concerns regarding the organisation's status as a going concern. Funding remains robust, and the organisation continues to meet all its financial obligations in a timely manner.

#### **Fundraising and Income Sources**

The organisation received €445,691 in donations, €222,106 from charitable activities, and €5,014 from investment income. Charitable activities refers to income received directly in connection with delivering the organisation's core mission-related services. This includes grants from public bodies, foundations, or corporates that fund specific services or projects (e.g. peer support groups, outreach, family remembrance events) and service-related grants or contributions that are restricted to supporting charitable outputs.

#### **Future Funding and Sustainability**

Anam Cara remains committed to long-term financial sustainability. Actions undertaken include diversifying income sources, strengthening grant and donor relationships, and maintaining strong reserve levels. The Board continues to monitor potential risks to funding and reviews financial performance quarterly.

#### **Pension and Investment Considerations**

Anam Cara has no defined benefit pension liabilities. At the end of 2024, Anam Cara held €207,614 in the National State Savings Scheme.

The board of Anam Cara aim to produce the best financial return within an acceptable level of risk. As assets are expected to be spent over the next three to five years, capital preservation is of paramount importance. The primary mechanism for meeting this objective is to invest in alternative low risk investments, spreading the total invested and limiting the amount invested with any individual financial institution. These financial institutions are reviewed by the board on a periodic basis. The levels of these deposits are monitored to ensure that Anam Cara has sufficient liquid funds to meet operational cash flow and planned capital expenditure requirements.

#### Structure, governance and management

Anam Cara Parental and Sibling Bereavement Support CLG is a Company Limited by Guarantee (CLG) with charitable status. Our governance and company structure reflect the not-for-profit model in Ireland, designed to ensure accountability, transparency, and compliance with the Charities Governance Code and relevant company law.

The directors who served during the year and up to the date of signature of the financial statements were:

Christopher Mahon

Gill Madden (Resigned 20 February 2024)

Patrick Cullen

Amanda Roberts (Resigned 17 June 2025)

Rory Coll

Margaret (Majella) Crowley

Francis O'Hare (Appointed 20 February 2024)
Nora Lawton (Appointed 20 February 2024)

#### **Governance Structure**

#### (a) Governance Structure and Appointments

The Board provides strategic leadership and governance. It delegates day-to-day management to the CEO and staff. Board members are appointed through an open recruitment process based on skills and experience, with appointments ratified by the full Board. Board members serve in a voluntary, unpaid capacity for a three-year term, renewable once, ensuring ongoing rotation and renewal.

- The Board is the highest decision-making body, responsible for:
  - Strategic direction
  - Governance and oversight
  - Financial stewardship
  - Risk management
- Directors also serve as Charity Trustees under the Charities Act 2009.
- The Chairperson leads the Board and ensures good governance and accountability.

#### **Committees**

Audit, Finance & Risk Committee — oversees financial reporting, budgeting, and audit processes, and supports compliance with legal, regulatory, and governance standards and reviews. Committee members: Rory Coll (Board member), Majella Crowley (Board member).

Other committees or working groups may be established and meet as needed.

#### (b) Officers of the Charity

As of 31 December 2024, the Chairperson of the Board was Christopher (Tony) Mahon. The organisation did not have a CEO in place for most of 2024 following a departure in early 2024. Interim management support was provided by the Board and senior staff, with a new CEO recruitment process initiated in Q4. Company secretarial services are provided by Goodbody Secretarial Ltd., represented by Pat Connolly.

#### (c) Board Member Profiles

Board members bring expertise across bereavement support, healthcare, legal, finance, fundraising, and communications. A short biography of each Director is available on the Anam Cara website.

#### (d) Conflict of Interest

Anam Cara maintains a Conflict of Interest policy. All trustees and staff are required to declare any potential conflicts annually and at the start of each meeting. Where a conflict arises, the individual withdraws from discussion and decision-making on that matter.

#### (e) Stakeholder Engagement

The organisation engages regularly with key stakeholders including bereaved families, funders, service providers, and the wider community through surveys, focus groups, direct consultations, and feedback from support groups and events.

#### (f) Trustee Recruitment and Induction

New Board members are recruited based on identified skills gaps. New trustees receive an induction pack and meet with the Chair and senior staff to support their onboarding. Ongoing training is provided on governmance, safeguarding, and compliance.

#### (g) Decision-Making

The Board retains responsibility for strategy, budget approval, risk, and compliance. Operational decisions are delegated to the CEO and staff. Board decisions are made collectively through scheduled meetings and documented in minutes.

#### (h) Risk Management

Anam Cara maintains a risk register, reviewed quarterly by the Board. Key risks identified in 2024 included leadership transition, fundraising dependency, and service continuity. The Board implemented mitigation strategies including reserve management, recruitment of new CEO, and succession planning.

#### (i) Remuneration

Staff salaries are benchmarked against the nonprofit sector and reviewed by the Board. Performance is managed through both a formal appraisal system and informal, regular meetings. Directors receive no remuneration.

#### (i) Fundraising Practice

Anam Cara is committed to high standards in fundraising and is signed up to the Statement of Guiding Principles for Fundraising. The organisation adheres to these principles in all fundraising activities and communicates transparently with donors.

#### (k) Compliance with Governance Codes

Anam Cara complies with the Charities Governance Code and aligns its operations with relevant best practice standards. The charity has adopted policies and practices to ensure transparency, accountability, and effectiveness in delivering on its mission. Anam Cara has committed to a review of all governance practices in 2025 to ensure we maintain the highest level of accountability and best practice.

#### **Political donations**

There were no political donations made during the year that would require disclosure under the Electoral Act, 1997.

#### **Accounting records**

The charity's directors acknowledge their responsibilities under sections 281 to 285 of the Companies Act 2014 to ensure that the charity keeps adequate accounting records.

- The following measures have been taken:
  - the implementation of appropriate policies and procedures for recording transactions;
  - the employment of competent accounting personnel with appropriate expertise;
  - the provision of sufficient company resources for this purpose;
  - liaison with the company's external professional advisers.

The accounting records are held at the charity's registered office, HCL House Second Avenue Cookstown Industrial Estate Tallaght Dublin 24.

#### **Auditor**

In accordance with the company's constitution, a resolution proposing that UHY Farrelly Dawe White Limited be reappointed as auditor of the company will be put at a General Meeting.

#### Disclosure of information to auditor

Each of the directors in office at the date of approval of this annual report confirms that:

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that he / she ought to have taken as a director in order to make himself / herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

The directors' report was approved by the Board of Directors.

Christopher Mahon

Patrick Culler

for belle

**Director** 

Director

# Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether the financial statements have been prepared in accordance with applicable
  accounting standards, identify those standards, and note the effect and the reasons for any
  material departure from those standards; and,
- prepare the financial statements on the going concemn basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable it any time the assets. liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Christopher Mahon

then A. Milen.

**Director** 

**Date:** \_\_\_\_11/08/2025

Patrick Cullen

**Director** 

# **Independent Auditor's Report**

#### **Opinion**

We have audited the financial statements of Anam Cara Parental and Sibling Bereavement Support Company Limited by Guarantee (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities)".

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2024 and of its net income / (expenditure) for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (as modified by Charities SORP); and
- have been prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 24 to the financial statements, 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 directors' 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 charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

# **Independent Auditor's Report**

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. 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.

#### Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that in our opinion:

- the information given in directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

#### Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

#### Responsibilities of directors for the financial statements

As explained more fully in the statement of directors' responsibilities, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the directors 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 directors are responsible for assessing the charity's ability to continue as a going concem, disclosing, if applicable, matters related to going concem and using the going concern basis of accounting unless management either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

# Independent Auditor's Report

#### Auditor's 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 (Ireland) 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.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements

This description forms part of our auditor's report.

#### The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Thomas McDonagh

for and on behalf of UHY Farrelly Dawe White Limited

Chartered Certified Accountants Statutory Auditor

Unit 4A Fingal Bay Business Park Balbriggan Co. Dublin Ireland

Date: 11/08/2025

# **Statement of Financial Activities**

# Including Income and Expenditure Account For the Year Ended 31 December 2024

Uni		estricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	lotes	2024 €	2024 €	2024 €	2023 €	2023 €	2023 €
Income from:	10103	e	e	e	e	e	·
Donations and legacies	2	445,691	_	445,691	299,899	_	299,899
Charitable activities	2	11,000	211,106	222,106	78,945	165,339	244,284
Investments	2	5,014	-	5,014	-	-	-
Total income		461,705	211,106	672,811	378,844	165,339	544,183
Expenditure on:							
Raising funds Charitable activities and	3	27,724	-	27,724	30,536	-	30,536
other costs	4	210,586	211,694	422,280	293,266	165,545	458,811
Total resources expend	ed	238,310	211,694	450,004	323,802	165,545	489,347
Net incoming/(outgoing resources before transf		223,395	(588)	222,807	55,042	(206)	54,836
Transfers between fund	ls	(382)	382	-	-	-	-
Net income / (expendito	ure)	223,013	(206)	222,807	55,042	(206)	54,836
<b>Reconciliation of funds</b> Fund balances at 1							
January 2024		361,814	756	362,570	306,772	962	307,734
Fund balances at 31 December 2024	20	584,827	550	585,377	361,814	756	362,570

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# **Balance Sheet**

# As at 31 December 2024

		2024		2023	
		€	€	€	€
	Notes				
Fixed assets					
Tangible assets	10		8,108		1,109
Investments	11		207,614		202,600
			215,722		203,709
Current assets					
Debtors	12	13,535		16,901	
Cash at bank and in hand		383,692		172,794	
		397,227		189,695	
Creditors: amounts falling					
due within one year	13	(27,572)		(30,834)	
Net current assets			369,655		158,861
Total assets less current lial	oilities		585,377		362,570
Funds of the charity					
Restricted funds	18		550		756
Unrestricted funds	19		584,827		361,814
			585,377		362,570

The financial statements were approved by the Directors on \_\_\_\_11/08/2025

Christopher Mahon Patrick Cullen

**Director Director** 

Company Registration No. 452644

# **Statement of Cash Flows**

# For the year ended 31 December 2024

		2024 €	€	2023 €	€
	Notes				
Cash flows from operating activities					
Cash generated from operations	25		220,460		41,907
Investing activities					
Purchase of tangible fixed assets		(8,715)			
Proceeds from disposal of investments				100,000	
Net cash (used in)/generated from investing activities			(8,715)		100,000
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			211,745		141,907
Cash and cash equivalents at beginning of	year		169,154		27,247
Cash and cash equivalents at end of year			380,899		169,154
Relating to:					
Cash at bank and in hand Bank overdrafts included in creditors paya	ble		383,692		172,794
within one year			(2,793)		(3,640)

#### 1 Accounting Policies

#### **Charity Information**

Anam Cara Parental and Sibling Bereavement Support Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office is HCL House, Second Avenue, Cookstown Industrial Estate, Tallaght, Dublin 24.

#### 1.1 Accounting Convention

The financial statements have been prepared on a going concem basis in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. The company has applied the recommendations contained in Charities SORP (FRS 102). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in Euro, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest €.

The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. The principal accounting policies adopted are set out below.

#### 1.2 Going Concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Incoming Resources

Income from donations, gifts and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. This includes donations, gifts, bequests, income from donation of assets and membership income.

Grants from governments and institutional donors, are recognised as income when the activities which they are intended to fund have been undertaken, the related expenditure incurred, and there is reasonable certainty of receipt.

Investment income is recognised on a receivable basis. Investment income includes income received on deposits held by the charity and income from any other investments.

Income from Charitable Activities also includes any grant income received to carry on the charitable purpose of the organisation. This income may be classed as restricted or unrestricted dependent on the conditions included in each agreement.

#### 1.5 Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being an unavoidable commitment.

Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

#### 1.6 Intangible fixed assets other than goodwill

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software

33% Straight line

#### 1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings and equipment

15% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### Basic financial liabilities

Basic financial liabiliies, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.12 Employee benefits

The company provides a range of benefits to employees, including paid holiday arrangements.

#### Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

2	Incoming resources	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €	Total 2023 €
	Donations, legacies and earned income	445,691	-	445,691	299,899
	Charitable activities	11,000	211,106	222,106	244,284
	Investment income	5,014	-	5,014	-
	Total income	461,705	211,106	672,811	544,183
2.1	Donations, legacies and earned income				
	Fundraising activities and donations	418,793	_	418,793	272,201
	In-kind donation (rent)	25,000	-	25,000	25,000
	Earned income	1,898	-	1,898	2,698
		445,691	-	445,691	299,899
2.2	Charitable activities				
	Pobal SSNO	-	89,546	89,546	91,357
	HSE - National Lottery	-	23,793	23,793	36,548
	Tusla	-	15,550	15,550	24,934
	HSE Dept. of Palliative Care	-	75,000	75,000	75,000
	Other grants	11,000	7,217	18,217	16,445
		11,000	211,106	222,106	244,284
2.3	Investment Income				
	Interest receivable	5,014	-	5,014	

Anam Cara received restricted funds of €75,000 in 2023 (2022: €50,000) from the HSE Dept. of Palliative Care unit. These amounts were previously classified as unrestricted Dept. of Health Grant Aid in the 2022 and 2023 financial statements.

#### 3 Cost of raising funds

	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €	Total 2023 €
Fundraising materials	27,724	-	27,724	30,536
	27,724	-	27,724	30,536

4	Uni Charitable activities and other costs	restricted funds 2024 €	Restricted funds 2024 €	Total 2024 €	Total 2023 €
	Staff costs	58,445	171,000	229,445	271,477
	Depreciation and impairment	1,510	206	1,716	599
	Development, resources & training	1,450	1,990	3,440	4,138
	Professional speakers	650	1,750	2,400	2,950
	Parent to parent group costs	28,760	28,247	57,007	61,835
	Insurance	1,550	_	1,550	388
	Self-Care - volunteer supervisory sessions	1,044	-	1,044	2,949
	Printing, postage & stationery	1,810	-	1,810	2,607
	Specific PR and advertising	11,550	-	11,550	23,500
	Telephone	6,631	-	6,631	5,571
	Website, messaging forum, software and				
	computer costs	10,396	1,807	12,203	9,756
	Office rent	25,000	-	25,000	25,000
	Travel and subsistence	7,964	610	8,574	13,387
	Professional fees including service delivery	43,011	-	43,011	13,440
	Audit fees	5,962	-	5,962	5,819
	Bank charges	1,731	-	1,731	1,478
	General expenses	2,138	-	2,138	3,381
	Office equipment	1,357	-	1,357	213
	Subscriptions	269	-	269	1,341
	Social and family remembrance events	2,853	1,584	4,437	6,258
	1-2-1 support costs	255	750	1,005	2,724
	Recharge of workshop costs	(3,750)	3,750	-	-
		210,586	211,694	422,280	458,811
5	Net movement in funds			2024	2023
	Net movement in funds is stated after			€	€
	charging/(crediting)				
	Audtior's remuneration			5,962	5,819
	Depreciation of owned tangible fixed assets			1,716	599
	•				

#### **6 Directors**

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Out of pocket expense totalling €246 were reimbursed to two directors in 2024 (2023: €Nil).

#### 7 Employees

<b>Number of employees</b>	Num	ber	of	emp	olov	ees
----------------------------	-----	-----	----	-----	------	-----

The average monthly number of employees during the year was:	2024 Number	2023 Number
Management	1	1
Administration, fundraising and operations	4	5
	5	6
Full-time equivalent equates to 5 employees.	2024	2023
Employment costs	€	€
Wages and salaries	186,441	244,504
Social security costs	20,131	25,723
Redundancy costs	20,808	-
Other staff costs	2,065	1,250
	229,445	271,477

#### **Key management compensation**

Key management includes all members of the company's management. The compensation paid or payable to key management for employee services is shown below;

	2024 €	2023 €
Salaries and other short-term employee benefits.	43,688	69,856
The number of employees whose annual remuneration was €60,000 or more were:		
€60,000 - €70,000	_	_
€70,001 - €80,000	-	-
€80,001 - €90,000	-	-
€90,001 - €100,000	-	-
> €100,000	-	-

#### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9	Intangible fixed assets	Software €
	Cost	Ç
	At 1 January 2024 and 31 December 2024	6,765
	Amortisation and impairment	
	At 1 January 2024 and 31 December 2024	6,765
	Carrying amount	
	At 31 December 2024	
	At 31 December 2023	<u>-</u> _
10	Tangible fixed assets	Fixtures, fittings & equipment €
	Cost	E
	At 1 January 2024	3,030
	Additions	8,715
	At 31 December 2024	11,745
	Depreciation and impairment	
	At 1 January 2024	1,921
	Depreciation charged in the year	1,716
	At 31 December 2024	3,637
	Carrying amount	
	At 31 December 2024	8,108
	At 31 December 2023	1,109

11	Fixed asset investments			Unlisted investments €
	Cost or valuation			
	At 1 January 2024 Valuation changes - interest accrued			202,600 5,014
	valuation changes - interest accrued			
	At 31 December 2024			207,614
	Net book value			
	At 31 December 2024			207,614
	At 31 December 2023			202,600
12	Debtors		2024	2023
	Amounts falling due within one year:		€	€
	Amounts faming due within one year.			
	Accrued income		2,820	10,900
	Prepayments		10,715	6,001
			13,535	16,901
13	Creditors: amounts falling due within one	/ear		
			2024	2023
		Notes	€	€
	Bank overdrafts and credit card	14	2,793	3,640
	Other taxation and social security		4,986	4,390
	Deferred income	15	6,325	9,600
	Trade creditors		4,342	3,475
	Other creditors		209	209
	Accruals		8,917	9,520
			27,572	30,834
			2024	2023
14	Loans and overdrafts		€	€
	Bank overdraft and credit card		2,793	3,640
	Payable within one year		2,793	3,640

15	Deferred income	2024 €	2023 €
	Arising from government grants Other deferred income	6,325 -	9,000
		6,325	9,600
	Deferred income is included in the financial statements as follows:		
		2024	2023
		€	€
	Deferred income is included within:		
	Current liabilities	6,325	9,600

#### 16 Pobal SSNO

During the year, the charity received a grant from Pobal for the 'Scheme to Support National Organisations' (SSNO) programme sponsored by the Department of Environment, Community and Local Government. The funding is used to support core salary costs of the organisations.

	2024	2023
Pobal SSNO July 2022 to June 2025	€	€
Cash received - current tranche	91,357	91,357
Expenses incurred during the year	(89,546)	(91,357)
(Over)/Underspend during the year	1,811	-

The purpose of the funding is to fund the core positions of the CEO and a part-time administrator / communications executive and associated indirect costs which will facilitate the organisation to continue delivering services for bereaved parents.

Any unspent funds are recorded as deferred income at year end.

The board confirm that the organisation held an active tax clearance certificate for the duration of 2024.

#### 17 Other State Funding

During the year, the charity received grants from the Pobal, HSE, Tusla, and the Department of Health. The funding is used to support bereavement group costs of the organisation.

The following information is in relation to grant information per the Department of Public Expenditure and Reform circular 13/2014.

HSE Lottery Funding	2024 €	2023 €
Income deferred at beginning of year	_	5,617
Reversal of accrued income	-	(2,000)
Cash received during the year	23,807	30,431
Expenses incurred during the year	(24,037)	(34,048)
(Over)/Underspend during the year	(230)	_
Breakdown of (Over)/Underspend:		
Underspend / Income deferred at year end (CHO04)	14	-
Overspend (CHO02/CHO07/CHO08)	(244)	-
(Over)/Underspend during the year	(230)	-
	2024	2023
HSE - Connecting for Life	€	€
		2,500
Income deferred at beginning of year	-	-
Cash received during the year	-	(2,500)
Expenses incurred during the year		
(Over)/Underspend during the year		
Tusla Funding - Parent Services	2024	2023
	€	€
Income deferred at beginning of year	-	-
Cash received during the year	11,050	11,102
Expenses incurred during the year	(11,189)	(11,102)
(Over)/Underspend during the year	(139)	

#### 17 Other State Funding (Continued)

	2024	2023
Tusla Funding - Groups and Other Funding	€	€
Income deferred at beginning of year	-	1,332
Cash received during the year	-	-
Expenses incurred during the year	-	(1,332)
(Over)/Underspend during the year	-	-
	2024	2023
Tusla Funding - Information Pack Printing	€	€
Income deferred at beginning of year	-	-
Cash received during the year	-	10,000
Expenses incurred during the year	-	(10,000)
(Over)/Underspend during the year	-	-
	2024	2023
	€	€
Tusla Funding - AACPI Counselling Project		
Income deferred at beginning of year	9,000	_
Cash received during the year	, <u>-</u>	11,500
Expenses incurred during the year	(4,500)	(2,500)
Income deferred at year end	4,500	9,000
	2024	2023
HSE Dept. of Palliative Care	€	€
Cash received during the year	75,000	75,000
Expenses incurred during the year	(75,000)	(75,000)
(Over)/Underspend during the year	-	-

#### 18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	€	€	€	€	€
	756 	211,106	(211,694)	382	550
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	€	€	€	€	€
	962	165,339	(165,545)	-	756

#### 19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	€	€	€	€	€
General funds	361,814	461,705	(238,310)	(382)	584,827
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
General funds	<b>€</b> 306,772	<b>€</b> 378,844	<b>€</b> (323,802)	€ -	€ 361,814

#### 20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	€	€	€
At 31 December 2024:			
Tangible assets	7,558	550	8,108
Investments	207,614	_	207,614
Current assets/(liabilities)	369,655	-	369,655
	584,827	550	585,377
	Unrestricted	Restricted	Total
	funds	funds	
	2023	2023	2023
	€	€	€
At 31 December 2023:			
Tangible assets	353	756	1,109
Investments	202,600	-	202,600
Current assets/(liabilities)	158,861	-	158,861
	361,814	756	362,570

#### 21 Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding €1.

#### 22 Financial commitments, guarantees and contingent liabilities

The company had no contingent liabilities at the year ended 31 December 2024.

#### 23 Events after the reporting date

There have been no significant events affecting the company since the year end.

#### 24 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

25	Cash generated from operations	2024 €	2023 €
	Surplus for the year	222,807	54,836
	Adjustments for: Investment income recognised in statement of financial activities Depreciation and impairment of tangible fixed assets	(5,014) 1,716	- 599
	Movements in working capital:	1,110	
	Decrease/(increase) in debtors	3,366	(14,901)
	Increase in creditors	860	2,167
	(Decrease) in deferred income	(3,275)	(794)
	Cash generated from operations	220,460	41,907

#### 26 Non-audit services provided by auditor

In common with many charities of our size and nature we use our auditor to assist with the preparation of the financial statements.

#### **Board meeting attendance record 2024**

Director	Jan 10th	Feb 20th	Mar 26th	May 28th	Jul 9th	Sep 17th	Nov 5th
Tony Mahon (Chair)	√	√	√	√	√	√	√
Pat Cullen	√	√	Х	√	√	√	√
Gill Madden	Х	√					
Amanda Roberts	√	√	√	√	$\checkmark$	Х	Х
Rory Coll	Х	√	√	√	Х	√	Х
Majella Crowley	√	√	Х	√	√	√	√
Nora Lawton			√	√	√	√	√
Frank O'Hare			$\checkmark$	√	Х	√	$\checkmark$
Pat Connolly (Secretary)	х	Х	Х	Х	х	X	Х

#### √ = board member in attendance

X = board member not in attendance

#### **Board Resignations**

Gillian Madden – 20 February 2024 Amanda Roberts - 17 June 2025

#### **New Board Members**

Nora Lawton – 20 February 2024 Frank O'Hare – 20 February 2024

#### **Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on <a href="https://linear.org/11/08/2025">11/08/2025</a>



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