

Children's Grief Centre CLG
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2024

Company Number: 664602
Charity Number: CHY22832
Charities Regulatory Authority Number: 20205877

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Children's Grief Centre CLG TRUSTEES' AND OTHER INFORMATION

Trustees

Sinead Noonan (Appointed 30 January 2024)
Sr. Therese Barry
Paul Dennehy
Elke Hayes
Caroline Keane
Majella Murphy (Resigned 17 September 2024)
Kevin Shine
Paula Gaire (Resigned 11 January 2024)
Dr. Maureen Noctor (Appointed 13 March 2024)
Anne Comerford

Chairperson

Derek Walsh

Company Secretary

Kevin Shine (Appointed 17 September 2024)
Majella Murphy (Resigned 17 September 2024)

Charity Number

CHY22832

Charities Regulatory Authority Number

20205877

Company Registration Number

664602

Registered Office

Mount St. Vincent
O'Connell Avenue
Limerick
V94221W
Ireland

Principal Address

Mount St. Vincent
O'Connell Avenue
Limerick
V94221W
Ireland

Auditors

Moore Business Advisors UC T/A Moore
Chartered Certified Accountants and Statutory Auditors
Pamdohlen House
Dooradoyle Road
Limerick

Principal Bankers

Bank of Ireland
125 O'Connell Street
Limerick

Solicitors

Elizabeth Walsh
Solicitor
1 Killoran Terrace
Limerick

Children's Grief Centre CLG

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2024.

The financial statements are prepared in accordance with the , FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Children's Grief Centre CLG present a summary of its purpose, governance, activities, achievements and finances for the financial financial year 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The charity is limited by guarantee not having a share capital.

Principal Activity

The main object of the Children's Grief Centre is to provide support services for children between the ages of 4 and 18 who are affected by loss through death, separation, or divorce and to raise awareness and promote understanding of the needs of such children. The service is free at the point of delivery and primarily serves the mid-west region of Limerick, Tipperary and Clare.

Mission, Objectives and Strategy

Mission Statement

The Children's Grief Centre CLG. is a support service for school-aged children and young people affected by loss through death, separation, or divorce. It provides a safe and supportive place for children and young people and their families who are grieving. The service is provided by trained and experienced people.

Objectives

- To promote through advocacy and campaigning at national and governmental levels, the needs of grieving school children and young people
- To engage with the wider community through dissemination of information relating to childhood bereavement.
- To influence positive policy changes in the provision of services.

Strategy

Under our strategic plan 2018-2024 agreed by the Board in early December 2018, we aimed to ensure the sustainability of the Children's Grief Centre CLG. by transitioning to a model that secures funding to meet the growing needs of grieving children in the mid-west region, while maintaining the organisations ethos and best practice. In addition, our strategy has set down timelines over each of the five years for targeted milestones of achievement.

Structure, Governance and Management

Structure

Children's Grief Centre CLG, founded in 2009, is a company incorporated under the Companies Act 2014 and is limited by guarantee. The governance of Children's Grief Centre CLG is conducted in accordance with its Constitution. The company is exempt from using the word "Limited" under Section 1180 of the Companies Act 2014.

Children's Grief Centre CLG is governed and directed by a voluntary board which comprises of people with varied backgrounds and skill sets. Its function is to provide leadership, develop strategy, formulate policies, and oversee their implementation, ensure good governance and financial control. The board is provided with regular financial and operational information.

The day-to-day operation of the charity is managed by the chief executive who is appointed by the board. Heads of function (members of the senior management team) report directly to the chief executive.

Governance

The board's commitment to governance is reflected in the emphasis on transparency, accountability, effectiveness and on value for money in all aspects of its work. Children's Grief Centre CLG is fully compliant with the principles outlined in the Charity Regulators "Charities Governance Code".

Children's Grief Centre CLG

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2024

The board of the Children's Grief Centre CLG met on six occasions during the year. The agenda for each meeting contains a requirement for a formal disclosure by each trustee of any conflict of interest or loyalty on any matter noted on the agenda. The agenda for board meetings will typically include: review of latest detailed management accounts; chief executive's report on activities; updates from various board sub-committees; review on a rotational basis of the risks from the risk register; correspondence addressed to the board and all correspondence on legal matters; Four sub-committees assisted with the work of the board during 2024

Composition of the Board and Board Appointment Process

There are nine members of the Board of Trustees drawn from a broad range of backgrounds. One third of the Directors appointed to the Board shall retire from office at the AGM and the Directors to retire in every year shall be those who have been longest in office since their last election. A retiring Director shall be eligible for re-election.

On appointment, all new board members attend an induction training session with the chief executive. They receive an overview of the organisation as a whole and the various activities and services provided by it. They are briefed on their legal obligations under charity and company law and are provided with a copy of the company's constitution. In addition, the role and responsibilities of a trustee are explained in detail. Trustees are also encouraged to attend appropriate external training events where these will assist the undertaking of their role.

Committees of the Board and Terms of Reference

There are four standing sub-committees of the board. All sub-committees have terms of reference which are reviewed and approved by the board. The chair of each sub-committee is appointed by the board.

The following sub-committees are appointed by the Board to aid in the internal workings of Children's Grief Centre CLG.

- Audit and Risk sub-committee
- Finance sub-committee
- Fundraising and Sustainability sub-committee
- HR sub-committee

Audit and Risk sub-committee

The Audit and Risk sub-committee review all matters affecting the finances of the organisation. This includes annual budgeting including capital expenditure, management accounts, the reserves policy, annual draft audited financial statements, special projects etc. The sub-committee engages with the independent external auditors on audit planning, audit and internal control issues and audit finalisation. The audit tendering process is managed by the sub-committee. The sub-committee monitors the effectiveness of the internal control systems. In addition, the Audit and Risk sub-committee coordinates the compilation and update of the risk register. It assesses the risks and makes recommendations to the board on strategies to minimise those risks. The board reviews the risk register and approves the ranking of the risks.

Finance sub-committee

This includes annual budgeting including capital expenditure, management accounts, the reserves policy, annual draft audited financial statements, special projects etc. the Finance sub-committee provides advice to the board and trustees on the financial health of the organisation and any remedial action necessary. It holds the professional finance staff accountable for discharge of their responsibilities, including compliance with external regulation. It will also undertake activities such as reviewing fundraising activities and reviewing banking arrangements.

Fundraising and Sustainability sub-committee

This sub-committee is responsible for overseeing the fundraising activities of the organisation.

HR sub-committee

To assist the Board and CEO in achieving its human resource obligations, thus ensuring that the Company can attract and retain a professional, motivated and competent workforce. The committee will review and make recommendations to the board for their review and approval on a number of matters within their remit. To ensure the charity complies with the requirements of employment law and follows best practice in providing good working conditions for staff, including health and safety.

Attendance at Board meetings

There were 6 meetings of the Board during 2024.

Children's Grief Centre CLG

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2024

<u>Trustee Name</u>	<u>Date Appointed/Resigned</u>	<u>Meetings Attended</u>
Anne Comerford	20 January 2020	5
Therese Barry	20 January 2020	4
Elke Hayes	20 January 2020	2
Caroline Keane	20 January 2020	6
Derek Walsh (Chairperson)	14 October 2020	6
Kevin Shine	11 May 2021	4
Majella Murphy (Resigned)	05 October 2021	1
Paul Dennehy	05 October 2021	5
Sinead Noonan (Appointed)	30 January 2024	5
Maureen Noctor (Appointed)	13 March 2024	4

Board Member Profiles are included on our website; <http://www.childrensgriefcentre.ie>.

Management

The Chief Executive, Mairéad O'Kéeffe to whom the day-to-day management of the charity is delegated, leads a team of 12 employees (2 Full-time & 10 Part-time) and 4 volunteers. The Chief Executive manages the operation of the charity and its team of Support workers and finance, fundraising and administration staff.

Review of Activities, Achievements and Performance

The principal activities, achievements, and performance of The Children's Grief Centre CLG., in 2024 included the continued provision of support free at the point of delivery to grieving schoolchildren and young people at our premises in Mount Saint Vincent, O'Connell Avenue, Limerick.

Financial Review

The results for the financial year are set out on page 14 and additional notes are provided showing income and expenditure in greater detail.

Income

Income totalled €551,729 which represents a decrease of €455,565 on 2023. Income from donations & legacies contained €648,000 in 2023 which was expended on the renovation of our new premises. Income from charitable donations performed well. Government support through Service Level Agreements (SLAs) remained steady and helped to ensure that our service provision was uninterrupted.

Expenditure

During the financial year €496,609 (2023: €313,866) was spent on the provision of services to Children and parents, reflecting an increase of €182,743 (58%) on 2023. The depreciation charge for 2024 increased to €75,372 up from €34,050 in 2023, an increase of €41,322. The balance of the increase in spend arose from the appointment of a salaried CEO and the salary costs of additional part-time support workers employed during the year to meet the increasing demand of families seeking support from the Children's Grief Centre.

Financial Results

At the end of the financial year the charity had gross assets of €3,305,145 (2023 - €3,262,474) and gross liabilities of €49,883 (2023 - €62,331). The net assets of the charity have increased by €55,119.

Financial Position

The fund balances totalled €3,255,263 (2023: €3,200,144) at the end of the financial year. Restricted funding amounts to €2,636,720 which relates in the main to the new premises the balance of €618,542 is unrestricted funding.

Reserves Position and Policy

Total reserves at the end of the financial year were €3,255,262 of which restricted was €2,636,720 and unrestricted (including designated funds) was €618,542. The trustees review the level of unrestricted reserves to be held annually and aims to maintain its total unrestricted reserves level at 6 months operating costs.

The movements in restricted and unrestricted funds for the year are set out in the notes to the financial statements.

Principal Risks and Uncertainties

Achievement of our aims and objectives entails taking risks. The board are responsible for ensuring that the major risks facing the Children's Grief Centre CLG. are appropriately managed. This is a continuous process reflecting the changing priorities and circumstances facing the Children's Grief Centre CLG. All areas of expenditure were constantly monitored due to the uncertainty of fundraising income. Strategies and controls aimed at managing risks appropriately have been agreed, many of which are already in place and effective; Given the objectives of the Children's Grief Centre CLG. and the nature of the activities by which it furthers them, some of the risks have to be accepted: it is not possible for the Children's Grief Centre to eliminate them. However, appropriate steps have been taken to mitigate them where possible. The most significant risks to the Children's Grief Centre can be encapsulated in income generation and cash flow management, reputation, IT infrastructure, staff retention and development.

Children's Grief Centre CLG TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2024

Trustees and Secretary

The trustees who served throughout the financial year, except as noted, were as follows:

Derek Walsh (Chairman)
Sinead Noonan (Appointed 30 January 2024)
Paul Dennehy
Elke Hayes
Caroline Keane
Majella Murphy (Resigned 17 September 2024)
Kevin Shine
Paula Gaire (Resigned 11 January 2024)
Dr. Maureen Noctor (Appointed 13 March 2024)
Anne Comerford

In accordance with the Constitution, the trustees are not required to retire by rotation.

The secretaries who served during the financial year were;

Kevin Shine (Appointed 17 September 2024)
Majella Murphy (Resigned 17 September 2024)

Health and Safety

The Children's Grief Centre CLG ensures the well-being of its employees, clients/customers through the strict adherence to health and safety standards. Systems are in place to ensure that employees are aware of and implement the charity's health and safety requirements. Employees are required to work in a safe manner as mandated by law and best practice.

Staff Training and Development

Children's Grief Centre CLG is committed to supporting and developing our staff in their careers with the organisation and to enable them to achieve their full potential in providing services to our members. Training is provided through in-house on the job training by our own professionals and through attendance at outside professional training courses relevant to their assessed training needs.

Pay Policy for Senior Staff

The board reviews the remuneration levels for the CEO and senior management. The board reviews the terms and conditions of senior management, ensuring that they remain appropriate given the roles and responsibilities and operating environment.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector in Ireland. Children's Grief Centre CLG subscribes to and is compliant with the following:

- Charities Act 2009
- The Lobbying Act 2015
- The Companies Act 2014
- The Charities SORP (FRS 102)

Transactions Involving Trustees

None of the trustees had any interests in any contracts entered by the charity during the year.

Lobbying and Political Contributions

There were no political contributions made by the charity during the year (2023: €nil), and as a result no disclosures are required under the Electoral Act, 1997. As required under the Regulation of Lobbying Act 2015, the charity now records all lobbying activity and communications with Designated Public Officials (DPOs). We have made all returns and submissions required by the Act.

Members and Volunteers

The charity is dependent on a network of volunteers for many of its fundraising and sponsorship activities. The dedication and commitment by all these people is greatly appreciated by the trustees. It is not possible to place a monetary value on this voluntary effort, but it is essential to enable the charity to achieve its objectives.

Going Concern

Based on the results for the year, the year-end financial position, and the approved budget for 2025, the board believes that the charity has adequate resources to continue in operational existence for the foreseeable future (at least twelve months from the date of approval of the financial statements for 2024).

Children's Grief Centre CLG TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2024

Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the trustees have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the charity's office at Mount Saint Vincent, O'Connell Ave., Limerick.

Statement on Relevant Audit Information

In the case of each of the persons who are trustees at the time the Trustees' Report and Financial Statements are approved:

- So far as the trustees are aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- Each trustee has taken all steps appropriate to make themselves aware of any relevant audit information and to establish that the company's statutory auditors are 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 Auditors

Moore Business Advisors UC T/A Moore, (Chartered Certified Accountants), were appointed auditors by the trustees to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Mount St. Vincent, O'Connell Avenue, Limerick, V94221W.

Approved by the Board of Trustees on 22nd SEPT '25 and signed on its behalf by:



Derek Walsh
Chairperson



Kevin Shine
Trustee

Children's Grief Centre CLG

TRUSTEES' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2024

The trustees, who are also directors of Children's Grief Centre CLG for the purposes of company law, are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the trustees as the directors to prepare financial statements for each financial year. Under the law the trustees 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and 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 concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Trustees' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

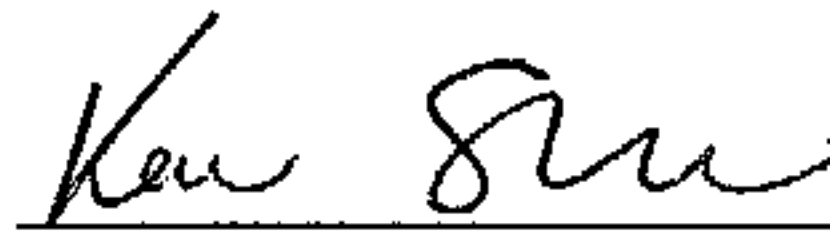
- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees on 22/9/25 and signed on its behalf by:



Derek Walsh
Chairperson



Kevin Shine
Trustee

INDEPENDENT AUDITOR'S REPORT

to the Members of Children's Grief Centre CLG

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Children's Grief Centre CLG ('the Charity') for the financial year ended 31 December 2024 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2024 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly 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 below 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 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 trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Auditor's Report thereon. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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

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

- the information given in the Trustees' Annual Report is consistent with the financial statements;
- the Trustees' Annual Report has been prepared in accordance with the Companies Act 2014; and

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Children's Grief Centre CLG

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the Trustees' Responsibilities Statement set out on page 9, the trustees 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 they 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 charity'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 they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

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.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT

to the Members of Children's Grief Centre CLG

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

Our report is made solely to the charity'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 charity'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 charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Maurice Lenihan FCA

for and on behalf of

MOORE BUSINESS ADVISORS UC T/A MOORE

Chartered Certified Accountants and Statutory Auditors

Pamdohlen House

Doonadoyle Road

Limerick

23/09/2025

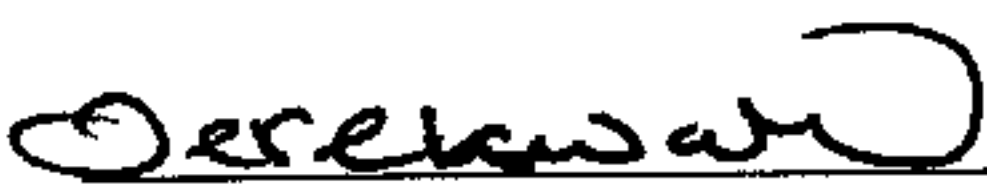
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Children's Grief Centre CLG
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €
Income							
Donations and legacies	3.1	350,999	77,916	428,915	248,003	707,037	955,040
Charitable activities							
- Grants from governments and other co-funders	3.2	30,104	92,639	122,743	-	52,009	52,009
Other trading activities	3.3	-	-	-	245	-	245
Investments	3.4	71	-	71	-	-	-
Total income		381,174	170,555	551,729	248,248	759,046	1,007,294
Expenditure							
Raising funds	4.1	11,430	-	11,430	6,487	-	6,487
Charitable activities	4.2	232,142	253,037	485,179	162,283	145,096	307,379
Total Expenditure		243,572	253,037	496,609	168,770	145,096	313,866
Net income/(expenditure)		137,602	(82,482)	55,120	79,478	613,950	693,428
Transfers between funds		135,113	(135,113)	-	-	-	-
Net movement in funds for the financial year		272,715	(217,595)	55,120	79,478	613,950	693,428
Reconciliation of funds:							
Total funds beginning of the year	13	345,828	2,854,315	3,200,143	266,350	2,240,365	2,506,715
Total funds at the end of the year		618,543	2,636,720	3,255,263	345,828	2,854,315	3,200,143

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Approved by the Board of Trustees on 22/9/2025 and signed on its behalf by:


Derek Walsh
Chairperson



Kevin Shine
Trustee


Children's Grief Centre CLG
BALANCE SHEET
as at 31 December 2024

	Notes	2024 €	2023 €
Fixed Assets			
Tangible assets	8	2,638,373	2,701,329
Current Assets			
Cash at bank and in hand	9	666,772	561,145
Creditors: Amounts falling due within one year	10	(49,883)	(62,331)
Net Current Assets		616,889	498,814
Total Assets less Current Liabilities		3,255,262	3,200,143
Funds			
Restricted trust funds		2,636,719	2,854,315
General fund (unrestricted)		618,543	345,828
Total funds	13	3,255,262	3,200,143

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees on 22/12/2025 and signed on its behalf by:


Derek Walsh
Chairperson


Kevin Shine
Trustee

Children's Grief Centre CLG
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
Cash flows from operating activities			
Net movement in funds		55,119	693,428
Adjustments for:			
Depreciation		75,372	34,050
Interest receivable and similar income		(71)	-
		<u>130,420</u>	<u>727,478</u>
Movements in working capital:			
Movement in creditors		(12,448)	(17,610)
		<u>117,972</u>	<u>709,868</u>
Cash flows from investing activities			
Interest received		71	-
Payments to acquire tangible assets		(12,416)	(619,568)
		<u>(12,345)</u>	<u>(619,568)</u>
Net cash used in investment activities			
		<u>(12,345)</u>	<u>(619,568)</u>
Net increase in cash and cash equivalents		105,627	90,300
Cash and cash equivalents at the beginning of the year		561,145	470,845
Cash and cash equivalents at the end of the year	9	<u>666,772</u>	<u>561,145</u>

Children's Grief Centre CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. GENERAL INFORMATION

Children's Grief Centre CLG is a company limited by guarantee incorporated in Ireland. The registered office of the company is Mount St. Vincent, O'Connell Avenue, Limerick, V94221W, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the entity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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".

the Charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2022 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

Children's Grief Centre CLG**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	- 2% Straight line
Fixtures, fittings and equipment	- 15% Straight line

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. INCOME**3.1 DONATIONS AND LEGACIES**

	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
Donations and legacies	350,999	77,916	428,915	955,040

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
Grants from governments and other co-funders:				
Income from charitable activities	30,104	92,639	122,742	52,009

3.3 OTHER TRADING ACTIVITIES

	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
Other trading activities	-	-	-	245

3.4 INVESTMENTS

	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
Investments	71	-	71	-

Children's Grief Centre CLG **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

4. EXPENDITURE					
4.1 RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2024	2023
	€	€	€	€	€
Raising funds	11,430	-	-	11,430	6,487
4.2 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
	€	€	€	€	€
Expenditure on charitable activities	437,833	36,731	10,615	485,180	307,379
4.3 SUPPORT COSTS			Charitable Activities	2024	2023
			€	€	€
Audit			5,411	5,411	6,333
Legal and Professional Fees			5,204	5,204	-
			10,615	10,615	6,333
5. ANALYSIS OF SUPPORT COSTS				2024	2023
				€	€
Audit				5,411	6,333
Legal and Professional Fees				5,204	-
				10,615	6,333
6. NET INCOME				2024	2023
				€	€
Net income is stated after charging/(crediting):					
Depreciation of tangible assets				75,372	34,050
Auditor's remuneration:					
- audit services				5,492	6,333
7. EMPLOYEES AND REMUNERATION					
Number of employees					
The average number of persons employed (including executive trustees) during the financial year was as follows:					
				2024	2023
				Number	Number
Administration and Support Workers				7	5
The staff costs comprise:				2024	2023
				€	€
Wages and salaries				296,230	188,266
Social security costs				30,786	18,421
Pension costs				2,573	-
				329,589	206,687

Children's Grief Centre CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

8. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 January 2024	2,500,839	235,205	2,736,044
Additions	12,416	-	12,416
At 31 December 2024	2,513,255	235,205	2,748,460
Depreciation			
At 1 January 2024	25,800	8,915	34,715
Charge for the financial year	49,992	25,380	75,372
At 31 December 2024	75,792	34,295	110,087
Net book value			
At 31 December 2024	2,437,463	200,910	2,638,373
At 31 December 2023	2,475,039	226,290	2,701,329

9. CASH AND CASH EQUIVALENTS

	2024 €	2023 €
Cash and bank balances	475,219	362,553
Cash equivalents	191,553	198,592
	666,772	561,145

10. CREDITORS
Amounts falling due within one year

	2024 €	2023 €
Trade creditors	(1,236)	(4,416)
Taxation and social security costs	7,496	3,747
Other creditors	813	-
Accruals	17,416	5,000
Deferred Income	25,394	58,000
	49,883	62,331

Children's Grief Centre CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

11. STATE FUNDING

Agency	Pobal
Government Department	Health Service Executive
Grant Programme	Community services
Grant Purpose	Funding provided for building project
Term	1st January, 2024 to 31st December, 2024
Total grant details	€30,000
Expenditure details	Operating costs
Fund deferred or due at financial year end	Nil
Received in the financial year	€30,000
Grant type	Revenue Grant
Restriction on use	Cover operating costs
Agency	Pobal
Government Department	Health Service Executive
Grant Programme	Community services
Grant Purpose	Funding to address current waiting list of the listening service
Term	1st January, 2024 to 31st December, 2024
Total grant details	€15,000
Expenditure details	Operational costs
Fund deferred or due at financial year end	€Nil
Received in the financial year	€15,000
Grant type	Revenue grant
Restriction in use	Funding to address current waiting list for services

Children's Grief Centre CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

Agency	Local Government
Government Department	Limerick County Council
Grant Purpose	Community Services
Term	1st January, 2024 to 31 December 2024
Total grant details	€17,000
Expenditure details	Operational costs of part time support counsellor
Fund deferred or due at financial year end	Nil
Received in financial year	€17,000
Deferred at year end	Nil
Restriction in use	The fund is restricted to defray the cost of a part time support worker.

Agency	Pobal
Government Department	Tusla
Grant Programme	Counselling grant
Term	1st January, 2024 to 31st December, 2024
Total grant details	€20,639
Expenditure details	Operational costs
Fund deferred or due at financial year	Nil
Received in financial year end	€20,639
Grant type	Revenue Grant
Restriction in use	Funding for part time support staff salary

12. RESERVES

	2024 €	2023 €
At the beginning of the year	3,200,143	2,506,715
Surplus for the financial year	55,119	693,428
At the end of the year	3,255,262	3,200,143

13. FUNDS
13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2023	266,350	2,240,365	2,506,715
Movement during the financial year	79,478	613,950	693,428
At 31 December 2023	345,828	2,854,315	3,200,143
Movement during the financial year	272,714	(217,595)	55,119
At 31 December 2024	618,542	2,636,720	3,255,262

Children's Grief Centre CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2024 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2024 €
Restricted funds					
Restricted Fund Building Project	2,854,315	-	82,483	(135,113)	2,636,719
Tulsa Support Worker Grant	-	50,639	50,639	-	-
LCC Support Worker Grant	-	17,000	17,000	-	-
Ireland Fund	-	23,092	23,092	-	-
Isle of Man	-	55,615	55,615	-	-
HSE Support Worker Grant	-	15,000	15,000	-	-
Toy Show	-	9,209	9,209	-	-
	<u>2,854,315</u>	<u>170,555</u>	<u>253,038</u>	<u>(135,113)</u>	<u>2,636,719</u>
Unrestricted funds					
Unrestricted General	345,828	381,174	243,573	135,113	618,542
Total funds	<u>3,200,143</u>	<u>551,729</u>	<u>496,611</u>	<u>-</u>	<u>3,255,261</u>

Building project

A purpose built facility is in the process of being constructed and completed. It has been constructed through a mix of restricted and unrestricted funding. The facility was completed in May 2023. The full cost of construction will be transferred to the restricted fund and will be depreciated in line with the relevant policy. Annual depreciation charges in relation to the relevant building will be recognised against this fund.

Government supported grants

The charity is in receipt of government funding to enable for it to provide its service. Details of the government funding is outlined in note 11.

Restricted donations

The charity is in receipt of donations which have been assigned to a specific project. An example of these include the purchase of specific equipment or to assist with specific operational expenditure. As these projects are completed, the expenditure will be allocated against the fund.

13.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted trust funds	<u>2,636,717</u>	<u>37,810</u>	<u>(37,810)</u>	<u>2,636,717</u>
Unrestricted general funds	<u>1,656</u>	<u>628,961</u>	<u>(12,073)</u>	<u>618,544</u>
	<u>2,638,373</u>	<u>666,771</u>	<u>(49,883)</u>	<u>3,255,261</u>

14. STATUS

The charity is limited by guarantee not having a share capital.

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 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.

Children's Grief Centre CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

15. POST-BALANCE SHEET EVENTS

There have been no events since the balance sheet date which require adjusting or disclosing the in the financial statements.

16. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Trustees on

CHILDREN'S GRIEF CENTRE CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

NOT COVERED BY THE REPORT OF THE AUDITORS

Children's Grief Centre CLG**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 December 2024

	2024 €	2023 €
Income		
Donations	350,999	896,003
Unrestricted and Designated Grants	147,916	59,037
Workshops and training	104	245
Support Worker Grants	52,639	52,009
	<u>551,658</u>	<u>1,007,294</u>
Expenses		
Wages and salaries	296,230	188,266
Social security costs	30,786	18,421
Staff defined contribution pension costs	2,573	-
Staff training	1,341	1,619
Service charges	353	333
Insurance	11,701	10,995
Light and heat	15,910	15,645
Cleaning	1,234	5,330
Repairs and maintenance	10,967	1,786
Printing, postage and stationery	9,609	10,222
Advertising	-	90
Telephone	7,171	4,899
Computer costs	5,560	3,678
Travelling and entertainment	-	406
Legal and professional	5,124	-
Fundraising costs	11,430	6,487
Auditor's remuneration	5,492	6,333
Bank charges	291	277
Canteen	963	1,813
Art room expenses	1,959	524
General expenses	2,109	2,362
Subscriptions	435	330
Depreciation	75,372	34,050
	<u>496,610</u>	<u>313,866</u>
Miscellaneous income		
Bank interest	71	-
	<u>55,119</u>	<u>693,428</u>
Net surplus		