

Charity registration number 1099983

Company registration number 04851119 (England and Wales)

**COMPASS COMMUNITY ARTS**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

## COMPASS COMMUNITY ARTS

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs Kim Carmichael Mr Jan Christopher Koops Mrs Caroline Roxana Helen Minter Ms Nicole Helene Ball Ms Mary Lena Fox Ms Jillian Carrington Burnet Mr Tyron King
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<b>Charity number (England and Wales)</b>	1099983
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<b>Company number</b>	04851119
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<b>Registered office</b>	30-32 Gildredge Road Eastbourne East Sussex BN21 4SH
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<b>Independent examiner</b>	G D Message FCA 30-32 Gildredge Road Eastbourne East Sussex BN21 4SH East Sussex BN21 4SH
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## COMPASS COMMUNITY ARTS

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## **COMPASS COMMUNITY ARTS**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025**

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The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

The Charity's objectives are to use the arts to support, inspire and transform people's lives through our direct work with participants and indirectly through the projects we design and deliver.

Our aim is to enable individuals to overcome barriers they face in leading full and satisfying lives. We do this by providing arts based activities to suit the needs, interests and personality of each individual and group. We believe that collaborative and participatory arts can support a person's personal development, boost their confidence and address social stigma and isolation. By involving artists and volunteers in community events we want to build greater awareness and understanding of social exclusion.

The main objectives for the year have been to provide a wider range of arts and creative experiences to members of local communities and especially to marginalised groups and individuals.

The report from the Chairman gives details of the activities that have taken place to achieve the objectives.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **Achievements and performance**

##### **Financial review**

We are continuing to work towards our aim of obtaining long term funding for our projects.

We are a small charity and apply for grants from other charities for specific projects. The grants received are fully expended on projects and we are not able to build up large reserves.

For the 2024-2025 financial year we have made good progress in attracting new sources of income, and are now more secure financially than in some previous years.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

##### **Structure, governance and management**

The Charity is a company limited by guarantee and it does not have any share capital. It is registered with the Charities Commission as a charity.

## COMPASS COMMUNITY ARTS

### TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Kim Carmichael

Mr Jan Christopher Koops

Mrs Caroline Roxana Helen Minter

Ms Nicole Helene Ball

Ms Mary Lena Fox

Ms Jillian Carrington Burnet

Mr Tyron King

Mrs Katherine Mary Kong (Resigned 7 April 2025)

The regulations of the Charity provide that the Board of Trustees may appoint a Trustee and that this appointment is confirmed at an Annual General Meeting.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity is a single organisation and there are no connected charities.

#### Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

#### Chairman's Report

During the year to March 2025, Compass enjoyed some "stand out" moments that both reflected and caught the value and importance of the journey that our community strives to nurture and develop. The closing party of the Big Conversation when 'Art Chose Me' was screened on 12 April at the Cineworld Cinema in the town centre was one of these moments. This short film was centred on the enormous value of the creative energy, both discovered and shared between the participants of our charity. This powerful and moving film clearly showcases the huge emotional benefits enjoyed by the wide range of artists who enjoy and benefit from the free spaces that our charity offers.

Following a successful crowdfunder, five members of our Arts Collective were able to make a road trip to Scotland to visit Richard Demarco and follow in the footsteps of Joseph Beuys and Celtic Connections. This journey was a fitting culmination of the Big Conversation and subsequently the Free International University has been established at Compass Arts. With fundraising from ESCC Making it Happen, the artists engaged in their first research project "How does the gap between normative and non-normative behaviour impact individuals and systems? Why is it important to raise awareness of this gap?" The results were published in February 2025.

## **COMPASS COMMUNITY ARTS**

### **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025**

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In June we had the official opening of the ArtLab in Hampden Park alongside an exhibition of photography and poetry. During this month our facilitators were busy with training in "Trauma Informed Care", such an important element to the support they provide to our artists.

During the 3VA Awards Ceremony we were grateful to receive an award "Recognising the Benefits in Supporting Marginalised Communities". In September our Free International University members presented at the People Knowledge Exchange in Newhaven. Our charity continues to provide safe spaces for people to freely express themselves in a fully supported environment.

The cost-of-living crisis has given us significant financial challenges. Like many small charities, we faced a difficult fundraising landscape marked by reduced grant opportunities, increased competition for arts funding and the ongoing effects of rising costs. The dual impact of this financial crisis has been to diminish the capacity of individuals to donate whilst simultaneously increasing demand for our free creative performance.

Despite these pressures, we have worked tirelessly to diversify our income streams, strengthen partnerships and reduce our operational cost. Our volunteers and supporters have shown incredible dedication. Moving forward, we remain determined to secure the resources needed to ensure we continue to bring creativity, inclusivity and community to Eastbourne.

Our Trustees' report was approved by the Board of Trustees.

Mr Jan Christopher Koops  
Director and Trustee  
Dated: 19 December 2025

## **COMPASS COMMUNITY ARTS**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMPASS COMMUNITY ARTS**

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I report to the Trustees on my examination of the financial statements of Compass Community Arts (the Charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the Trustees of the Charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

#### **G D Message FCA**

30-32 Gildredge Road  
Eastbourne  
East Sussex  
BN21 4SH  
Eastbourne  
East Sussex  
BN21 4SH

Dated: 19 December 2025

# COMPASS COMMUNITY ARTS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and legacies	2	36,444	9,101	45,545	8,125	75,600	83,725
Other trading activities	3	-	-	-	12,712	-	12,712
Investments	4	-	-	-	11	-	11
<b>Total income</b>		<u>36,444</u>	<u>9,101</u>	<u>45,545</u>	<u>20,848</u>	<u>75,600</u>	<u>96,448</u>
<b>Expenditure on:</b>							
Raising funds	5	-	-	-	4,572	-	4,572
Charitable activities	6	44,341	26,844	71,185	10,563	66,385	76,948
<b>Total expenditure</b>		<u>44,341</u>	<u>26,844</u>	<u>71,185</u>	<u>15,135</u>	<u>66,385</u>	<u>81,520</u>
<b>Net income/(expenditure)</b>		<u>(7,897)</u>	<u>(17,743)</u>	<u>(25,640)</u>	<u>5,713</u>	<u>9,215</u>	<u>14,928</u>
Transfers between funds		(594)	594	-	668	(668)	-
<b>Net movement in funds</b>		<u>(8,491)</u>	<u>(17,149)</u>	<u>(25,640)</u>	<u>6,381</u>	<u>8,547</u>	<u>14,928</u>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		19,131	26,792	45,923	12,750	18,245	30,995
<b>Fund balances at 31 March 2025</b>		<u>10,640</u>	<u>9,643</u>	<u>20,283</u>	<u>19,131</u>	<u>26,792</u>	<u>45,923</u>

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



**COMPASS COMMUNITY ARTS**

**BALANCE SHEET  
AS AT 31 MARCH 2025**

		2025	2024
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	11	5,600	7,200
<b>Current assets</b>			
Debtors	12	120	415
Cash at bank and in hand		15,883	41,147
		<u>16,003</u>	<u>41,562</u>
<b>Creditors: amounts falling due within one year</b>	13	<u>(1,320)</u>	<u>(2,839)</u>
<b>Net current assets</b>		14,683	38,723
<b>Total assets less current liabilities</b>		<u>20,283</u>	<u>45,923</u>
<b>Net assets</b>		<u>20,283</u>	<u>45,923</u>
<b>The funds of the Charity</b>			
Restricted income funds	14	9,643	26,792
Unrestricted funds		10,640	19,131
		<u>20,283</u>	<u>45,923</u>

**COMPASS COMMUNITY ARTS**

**BALANCE SHEET (CONTINUED)  
AS AT 31 MARCH 2025**

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 19 December 2025

Mr Tyron King  
**Director and Trustee**

Company registration number 04851119 (England and Wales)

## COMPASS COMMUNITY ARTS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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#### **1 Accounting policies**

##### **Charity information**

Compass Community Arts is a private company limited by guarantee incorporated in England and Wales. The registered office is 30-32 Gildredge Road, Eastbourne, East Sussex, BN21 4SH.

##### **1.1 Accounting convention**

The accounts have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### **1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees 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 Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

##### **1.4 Income**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

## COMPASS COMMUNITY ARTS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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#### **1 Accounting policies (Continued)**

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

#### **1.5 Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **1.6 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:

Land and buildings	5 years straight line
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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.

#### **1.7 Impairment of fixed assets**

At each reporting end date, the Charity reviews the carrying amounts of its tangible 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).

## COMPASS COMMUNITY ARTS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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#### **1 Accounting policies (Continued)**

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

#### **1.8 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.

#### **1.9 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.

## COMPASS COMMUNITY ARTS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 1 Accounting policies (Continued)

##### Basic financial liabilities

Basic financial liabilities, 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.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	14,972	-	14,972	8,125	-	8,125
Grants	21,472	9,101	30,573	-	75,600	75,600
	<u>36,444</u>	<u>9,101</u>	<u>45,545</u>	<u>8,125</u>	<u>75,600</u>	<u>83,725</u>

**COMPASS COMMUNITY ARTS**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

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**3 Income from other trading activities**

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Fundraising events	-	12,712
	<b>=====</b>	<b>=====</b>

**4 Income from investments**

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Interest receivable	-	11
	<b>=====</b>	<b>=====</b>

**5 Expenditure on raising funds**

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
<b>Fundraising and publicity</b>		
Staging fundraising events	-	4,572
	<b>=====</b>	<b>=====</b>

COMPASS COMMUNITY ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Projects	General admin	Total	Projects	General admin	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
<b>Direct costs</b>						
Depreciation and impairment	1,600	-	1,600	800	-	800
Facilitators	41,203	-	41,203	52,434	-	52,434
Materials and equipment	2,761	-	2,761	3,523	-	3,523
Venue hire	3,000	500	3,500	500	-	500
Computer and technical costs	-	1,832	1,832	-	4,218	4,218
Filming costs	-	-	-	-	1,000	1,000
Admin	-	14,320	14,320	-	8,002	8,002
Legal and professional costs	-	62	62	-	1,224	1,224
Insurance	-	583	583	-	518	518
Printing and stationary	457	-	457	2,892	-	2,892
Travelling expenses	-	3,322	3,322	-	-	-
Sundry	-	225	225	-	97	97
	<u>49,021</u>	<u>20,844</u>	<u>69,865</u>	<u>60,149</u>	<u>15,059</u>	<u>75,208</u>
<b>Share of support and governance costs (see note 7)</b>						
Governance	-	1,320	1,320	-	1,740	1,740
	<u>49,021</u>	<u>22,164</u>	<u>71,185</u>	<u>60,149</u>	<u>16,799</u>	<u>76,948</u>
<b>Analysis by fund</b>						
Unrestricted funds	28,777	15,564	44,341	5,045	5,518	10,563
Restricted funds	20,244	6,600	26,844	55,104	11,281	66,385
	<u>49,021</u>	<u>22,164</u>	<u>71,185</u>	<u>60,149</u>	<u>16,799</u>	<u>76,948</u>



## COMPASS COMMUNITY ARTS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 7 Support costs

	Support costs	Governance costs	2025 Support costs	Governance costs	2024
	£	£	£	£	£
Accountancy	-	1,320	1,320	-	1,740
	<u>-</u>	<u>1,320</u>	<u>1,320</u>	<u>-</u>	<u>1,740</u>
	-	1,320	1,320	-	1,740
	<u>-</u>	<u>1,320</u>	<u>1,320</u>	<u>-</u>	<u>1,740</u>
Analysed between					
Charitable activities	-	1,320	1,320	-	1,740
	<u>-</u>	<u>1,320</u>	<u>1,320</u>	<u>-</u>	<u>1,740</u>

Governance costs includes payments to the accountants of £1,320 (2024 - £1,740) for accountancy fees.

#### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. One trustee received a reimbursement during the year being Katherine Kong receiving £34 on 18/07/2024 in respect of a Companies House payment. (2024- £Nil).

#### 9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	0	0
	<u>0</u>	<u>0</u>

There were no employees whose annual remuneration was more than £60,000.

#### 10 Taxation

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

**COMPASS COMMUNITY ARTS**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

**11 Tangible fixed assets**

	Land and buildings £
<b>Cost</b>	
At 1 April 2024	8,000
	<u>          </u>
At 31 March 2025	8,000
	<u>          </u>
<b>Depreciation and impairment</b>	
At 1 April 2024	800
Depreciation charged in the year	1,600
	<u>          </u>
At 31 March 2025	2,400
	<u>          </u>
<b>Carrying amount</b>	
At 31 March 2025	5,600
	<u>          </u>
At 31 March 2024	7,200
	<u>          </u>

**12 Debtors**

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	120	415
	<u>          </u>	<u>          </u>

**13 Creditors: amounts falling due within one year**

	2025	2024
	£	£
Accruals and deferred income	1,320	2,839
	<u>          </u>	<u>          </u>

COMPASS COMMUNITY ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

14 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.

	Movement in funds				Movement in funds			
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £
Duke of Devonshire Trust	-	2,500	(2,569)	69	-	-	-	-
YAPP3	780	-	(731)	-	49	-	-	49
Talent Fund 1	274	-	(300)	26	-	-	(247)	247
Talent Fund 2	-	2,000	(600)	(26)	1,374	-	-	(247)
Winter Fund SCF	3,236	-	(3,256)	20	-	-	-	-
Sussex Community Foundation	-	-	-	-	-	2,400	-	-
PPE	58	-	-	-	58	-	-	58
Arnold Clark	(200)	-	(200)	-	-	-	-	-
Eastbourne Homes Art Talks	(3,750)	-	(4,000)	(250)	-	-	-	-
East Sussex Safer Communities	4,390	-	(4,210)	-	180	-	-	180
John Jackson 2	1,060	-	(1,060)	-	-	-	-	-
Grow Grant	4,497	-	(4,322)	-	175	-	-	175
Eastbourne Food Partnership	-	-	-	-	-	700	(46)	654
SDCA Queer Roots	-	-	-	-	-	5,500	(1,000)	4,500
Towner 1	-	15,500	(18,051)	2,551	-	-	-	-
Carry down	18,245	20,000	(39,299)	(2,212)	1,836	8,600	(1,293)	9,143

COMPASS COMMUNITY ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

14 Restricted funds (Continued)

	Balance at 1 April 2023 £	Incoming resources £	Movement in funds		Balance at 1 April 2024 £	Incoming resources £	Movement in funds		Balance at 31 March 2025 £
			Resources expended £	Transfers £			Resources expended £	Transfers £	
Brought down	18,245	20,000	(39,299)	(2,212)	1,836	8,600	(1,293)	-	9,143
Towner 2	-	20,000	(17,103)	(2,551)	346	-	(346)	-	-
Towner 3	-	4,000	-	-	4,000	-	(4,032)	32	-
Towner 4	-	-	-	-	-	500	-	-	500
ESCC Arts & Health 1	-	10,000	(6,665)	-	3,335	-	(3,730)	395	-
ESCC Arts & Health 2	-	2,000	(2,000)	-	-	-	-	-	-
Lottery Fund	-	19,600	(2,325)	-	17,275	-	(17,442)	167	-
Beacon	-	-	(250)	(250)	-	-	-	-	-
	18,245	75,600	(67,642)	589	26,792	9,100	(26,843)	594	9,643

## COMPASS COMMUNITY ARTS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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#### 14 Restricted funds (Continued)

The Awards for all lottery restricted fund covers the costs associated with setting up and running of 2 new projects involving weaving and picture framing. One of these involves the repair of a weaving loom, training of facilitators and incorporating weaving into the Woolcraft sessions at Langney Priory. The second workshop involves the purchase and setting up of picture framing equipment and subsequent training of Compass staff to prepare frames for exhibitions.

The Duke of Devonshire restricted fund is for a textile exhibition for Eastbourne ALIVE.

The Make it Happen restricted fund is funds for resources, publicity and mentoring for the Willingdon Trees residents art club.

The PCC Sussex restricted fund is for publishing costs.

The YAPP restricted fund is for sessional costs.

The YAPP 2 and YAPP 3 funds are for holding creative writing sessions and the associated costs.

The Talent Fund is for supporting professional practices.

The Winter Fund SCF is restricted to supporting warm and safe spaces around Eastbourne town centre.

The Next Steps and Next Steps 2 are connected funds for the use in Willingdon Trees Art Club.

Sussex Community Foundation restricted fund is used for additional staffing costs to allow the groups to meet the increased demand.

Tesco Bag Help restricted fund is additional funding for the compass youth group.

PPE restricted fund is for purchasing PPE for our staff and group members.

Arnold Clark restricted fund is for recording and delivering free sound music.

Eastbourne Homes Art Talks restricted fund is for working with Homes First tenants.

East Sussex Safer Communities restricted fund is for assisting people who experienced hate crime, abuse and domestic violence.

John Jackson 2 restricted fund is for providing poetry to the community.

COMPASS COMMUNITY ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

14 Restricted funds (Continued)

Grow Grant restricted fund is for community interest and development projects in Hampden Park.

Big Sparks restricted fund is for expenditure relating to the Big Sparks event.

One stop restricted fund is for providing youth work.

One stop 2 restricted fund is for Christmas events.

Towner 1 restricted fund is for the delivery of The Big Conversation and Promenade in partnership with the Towner Galleries Eastbourne ALIVE.

Towner 2 restricted fund is for the delivery of The Big Conversation and Promenade in partnership with the Towner Galleries Eastbourne ALIVE.

Towner 3 restricted fund is for the evaluation of the Towner 1 and 2 projects.

ESCC Arts and Health 1 restricted fund is a grant from ESCC Creative Health to support delivery of the project.

ESCC Arts and Health 2 restricted fund is for a public art installation at The Beacon.

Lottery Fund restricted fund is for providing assistance throughout the cost of living crisis.

Beacon restricted fund is for part 2 of the Public art installation.

The transfers between the funds are a combination of the following transactions:

- Transfer from unrestricted funds regarding minor overspend
- Roll overs of various connected funds as agreed by the original funder

# COMPASS COMMUNITY ARTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 15 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 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	19,131	36,444	(44,341)	(594)	10,640
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	12,750	20,848	(15,135)	668	19,131
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 March 2025:			
Tangible assets	5,600	-	5,600
Current assets/(liabilities)	5,040	9,643	14,683
	<u>          </u>	<u>          </u>	<u>          </u>
	10,640	9,643	20,283
	<u>          </u>	<u>          </u>	<u>          </u>
	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 March 2024:			
Tangible assets	7,200	-	7,200
Current assets/(liabilities)	11,931	26,792	38,723
	<u>          </u>	<u>          </u>	<u>          </u>
	19,131	26,792	45,923
	<u>          </u>	<u>          </u>	<u>          </u>

**COMPASS COMMUNITY ARTS**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

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**17 Related party transactions**

There were no disclosable related party transactions during the year (2024 - none).



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