

Company Registration No 06883717 (England and Wales)

COMPASSION IN ACTION
(COMPANY LIMITED BY GUARANTEE)

**DIRECTORS' REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
28 APRIL 2024**

COMPASSION IN ACTION
(COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 APRIL 2024

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COMPASSION IN ACTION
(COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES AND DIRECTORS
FOR THE YEAR ENDED 28 APRIL 2024

The trustees and directors present their annual report and accounts for the year ended 28 April 2024.

Reference & Administrative Details

The Charity: Compassion in Action

Charity number: 1135920

Company registration number: 06883717

Address: 9 & 17 Oaklands Road
Lowton
Warrington
WA3 2LA

DIRECTORS

S Walker
The Lady J Smith
Mr C Gilligan
Miss C Gilligan (appointed 15/07/2024)
M Ewen (appointed 15/07/2024)
C Ewen (appointed 15/07/2024)

CHIEF EXECUTIVE

Mrs P Gilligan

INDEPENDENT EXAMINERS

Cowgills Limited Ltd
ICAEW Chartered Accountants
Bedford House
60 Chorley New Road
Bolton
BL1 4DA

PRINCIPAL BANKERS

NatWest Bank plc
32 Market Street
Leigh
WN7 1DX

COMPASSION IN ACTION
(COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES AND DIRECTORS
FOR THE YEAR ENDED 28 APRIL 2024

The Trustees, who are also the Directors of the charitable company, have pleasure in presenting their report together with the independently examined financial statements for the year ended 28 April 2024 in accordance with the Companies Act 2006 and the Statement of Recommended Practice (FRS102).

Our Aims and Objectives

Objectives and activities

The principal activity of the Charity is the relief or prevention of poverty, to prevent social exclusion and support individuals experiencing social crises.

Achievements & performance

Compassion in Action year on year continues to support all our tenants, adults with learning difficulties, elderly and disabled.

A decade after receiving The Queen's Award for Voluntary Service, Compassion in Action was declared 'Charity Business of the Year' at the 2024 Greater Manchester Chamber of Commerce Excellence Awards – evidence of our continued commitment to operational excellence in the provision of 'whole-person care'.

Our services are delivered across four key pillars: Practical (furniture, food and clothing); Physical (apprenticeships); Social (supported living for tenants who are elderly, disabled or who have learning difficulties); and Mental (residential, daily and sessional non-clinical mental health provision – pioneered by our Chief Executive/Founder).

Mayor of Greater Manchester Andy Burnham, who is a valued Patron of our Charity, has stated: 'Compassion in Action are a key contributor in helping address the poverty and inequality that we can see today and are helping the people of Leigh and its surrounding areas live better lives'.

Furthermore, the Charity has extended its influence both nationally and internationally through its partnership with St. James's House, which has featured our work in prestigious publications marking The Queen's Platinum Jubilee; the Coronation of King Charles III; and the 75th anniversary of the Commonwealth.

Other influential conversations continue between our Chief Executive/Founder and representatives of Greater Manchester Mental Health NHS FT, Wigan Council and Local and Central Government regarding the Charity's role in shaping Third Sector solutions to meet the social and circumstantial needs of the people in 2025 and beyond.

At a grass roots level, the Charity continues to deliver Leigh's longest-running Christmas Toy Appeal – now in its 17th year – as well as entering its tenth year of providing a weekly brunch to local veterans.

Our provision of furniture, food and clothing supports the most vulnerable in our community daily. The heat & retreat provision across two sites has been a haven for many people.

The charity's vision from 2006 being 'whole person care' and practical, physical, social and mental has now been achieved for the benefit of the community with the introduction of our residential, daily and sessional nonclinical mental health project which was pioneered by the chief executive/founder.

The belief and support of the charity by commissioners, partners, patrons and the community is appreciated and valued.

This is our seventeenth year of the provision of three presents per child and full Christmas lunches for our most vulnerable families at Christmas.

In all matters, the Chief Executive/Founder retains the unwavering commitment and confidence of the Charity's President, Board of Directors, Patrons, Commissioners, staff and volunteers – as well as the wider community, year on year.

COMPASSION IN ACTION
(COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES AND DIRECTORS
FOR THE YEAR ENDED 28 APRIL 2024

Financial review

Review of the transactions and financial position

The principal source of income in the year was grants and donations. The charity has received grants from a wide range of sources and is grateful for each one. At the balance sheet date, the charity had a fund of restricted reserves of £nil and unrestricted reserves of £403,690.

Reserves policy

The reserves are continuously assessed by the Trustees who work towards maintaining an appropriate level of unrestricted reserves to cover management and administration and support costs. With increased pressure on costs and resources, Trustees are mindful of changes and fluctuation in levels of reserves required going forwards considering increasing inflation.

Plans for the future

Our projects continue to give a very high level of social return.

Our plans for the future are to enhance our current services and to maintain the high level of delivery of the services we provide.

Structure, Governance and Management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 21 April 2009. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Each member of the company has guaranteed to contribute to the company's assets, if required, an amount not exceeding £10.

Recruitment and appointment of directors

The Directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the company. Under the requirements of the Memorandum and Articles of Association the directors are required to retire by rotation. Appointment of directors is by the charity in general meeting or by the directors.

Responsibilities of directors

Company law requires the Trustees and Directors to prepare financial statements for each financial year which give a true and fair view of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees and Directors should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue on that basis.

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

Independent examiners

Cowgills Limited were appointed as the charitable company's independent examiners during the year.

COMPASSION IN ACTION
(COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES AND DIRECTORS
FOR THE YEAR ENDED 28 APRIL 2024

This report has been prepared in accordance with the Statement of Recommended Practice (FRS102): Accounting and Reporting by Charities.

Approval

22/1/2025 | 1:44 PM GMT

This report was approved by the Trustees and Directors on and signed on their behalf.

Signed by:

3569A815E4B34C1...
Sharon Walker
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMPASSION IN ACTION FOR THE YEAR ENDED 28 APRIL 2024

I report to the charity trustees on my examination of the accounts of the company for the year ended 28 April 2024, which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of the company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's report

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one the listed bodies.

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

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

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

Signed by:

102FC0D5570A4DA...

I Orgill
FCCA
Bedford House
60 Chorley New Road
Bolton
BL1 4DA

DATE: 27/1/2025 | 2:41 PM GMT

COMPASSION IN ACTION
(COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 APRIL 2024

	Notes	Restricted Funds 2024 £	Unrestricted Funds 2024 £	TOTAL Funds 2024 £	TOTAL Funds 2023 £
Income and endowments:					
Income and endowments from generated funds					
Voluntary income	2	-	24,768	24,768	63,997
Furlough claims		-	-	-	-
Grant income		-	783,710	783,710	827,000
Total income and endowments		-	808,478	808,478	890,997
Expenditure on:					
Charitable activities		-	774,794	774,794	809,076
Other costs		-	-	-	-
Total expenditure		-	774,794	774,794	809,076
Net movement in funds		-	33,684	33,684	81,921
Reconciliation of funds	8				
Total funds brought forward		-	370,006	370,006	288,085
Total funds carried forward		-	403,690	403,690	370,006

There are no recognised gains or losses in the period other than those included in the Statement of Financial Activities.

The Statement of Financial Activities has been prepared on the basis that all operations are continuing.

COMPASSION IN ACTION
(COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
FOR THE YEAR ENDED 28 APRIL 2024

	Notes	2024		2023	
		£	£	£	£
TANGIBLE FIXED ASSETS	5		132,952		149,968
CURRENT ASSETS					
Cash at bank		272,313		228,620	
Debtors	6	25,000		-	
CREDITORS					
Amounts falling due within one year	7	(26,575)		(8,582)	
			270,738		220,038
NET ASSETS			403,690		370,006
THE FUNDS OF THE CHARITY					
Unrestricted Funds	8		403,690		321,116
Restricted Funds			-		48,890
TOTAL CHARITY FUNDS			403,690		370,006

For the financial year ended 28 April 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.
- The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of financial statements.

The Financial Statements on pages 5 to 10 have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective January 2015) – (Charities SORP (FRS102)).

22/1/2025 | 1:44 PM GMT
Approved by the board of directors on and signed on their behalf by:

Signed by:

3569A815E4B34C1...
Sharon Walker
Trustee

Company Registration No 06883717

COMPASSION IN ACTION
(COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 28 APRIL 2024

	Note	2024	2023
		£	£
Cash flows from operating activities			
Net cash used in operating activities	10	54,255	111,476
Cash flows from investing activities			
Purchase of tangible fixed assets		(10,562)	(26,379)
Cash flows from financing activities			
		-	-
		<hr/>	<hr/>
Increase (decrease in cash and cash equivalents in the year		43,693	85,097
		<hr/>	<hr/>
Cash and cash equivalents at the beginning of the year		228,620	143,523
		<hr/>	<hr/>
Total cash and cash equivalents at the end of the year		272,313	228,620
		<hr/>	<hr/>

COMPASSION IN ACTION
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 APRIL 2024

1. STATEMENT OF ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with the items which are considered material to the Charity's affairs.

Basis of preparation of the financial statements

The accounts have been prepared under the Historical Cost Convention, as modified by the revaluation of freehold property and the inclusion of fixed asset investments at market value, and in accordance with 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 (FRS102) (effective January 2015) – (Charities SORP (FRS102)) and the Companies Act 2006.

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

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income and endowments

Grants received and invoiced income is accounted for on the accruals basis.

Voluntary income and donations are accounted for as received by the charity.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Resources expended

Resources expended are included in the accounts on an accruals basis, inclusive of any VAT.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and events 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.

Governance costs include those costs allocated with meeting the constitutional and statutory requirements of the charity including the independent examiner's fee.

All costs are allocated between the expenditure categories of the SOFA on the basis designed to reflect the use of the resource.

Value Added Tax

Value Added Tax is not recoverable by the company and as such is included in the relevant costs in the Statement of Financial Activities.

COMPASSION IN ACTION
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 APRIL 2024

Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Plant and equipment	15% reducing balance
Fixtures and fittings	15% reducing balance
Computer equipment	33% on cost

2 VOLUNTARY INCOME	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total 2024 £	Total 2023 £
Donated facilities	-	-	-	-
Donations	-	24,768	24,765	63,997
	-	24,768	24,768	63,997

3 NET INCOMING RESOURCES FOR THE YEAR	2024 £	2023 £
Independent Examination Fees	4,200	3,120

4 INFORMATION ON EMPLOYEES	2024	2023
The average monthly number of employees, calculated on a full time equivalent basis, analysis by function was:		
Administration	4	4
Charitable activities	14	15
	18	19

5 TANGIBLE FIXED ASSETS	Fixtures & fittings 2024 £	Plant & equipment 2024 £	Total 2024 £
Cost			
Brought forward	341,217	3,560	344,777
Adjustment	-	-	-
Additions	10,562	-	10,562
Disposals	-	-	-
Carried forward	351,779	3,560	355,339
Depreciation			
Brought forward	191,808	3,001	194,809
Charge for the year	27,493	84	27,577
Carried forward	219,301	3,085	222,386
Net book value			
At 28 April 2024	132,477	475	132,952
At 28 April 2023	149,409	559	149,968

COMPASSION IN ACTION
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 APRIL 2024

6 DEBTORS: Amounts falling due within one year	2024	2023
	£	£
Other debtors	-	-
Prepayments	20,000	-
	20,000	-

7 CREDITORS: Amounts falling due within one year	2024	2023
	£	£
Accruals and deferred income	23,120	3,120
Taxation and social security	3,310	102
Other creditors	145	5,360
	26,575	8,582

8 RECONCILIATION OF FUNDS	As at 28 April 2023	Income	Expenditure	As at 28 April 2024
Unrestricted funds	321,116	808,478	(725,904)	403,690
Restricted funds	48,890	-	(48,890)	-
	370,006	808,478	(774,794)	403,690

9 DIRECTORS REMUNERATION

No directors remuneration was paid during the year.

10 CASH USED IN OPERATING ACTIVITES	2024	2023
	£	£
Net movement in funds	33,684	81,921
Add back (Increase) / Decrease in debtors	(25,000)	65
Increase / (Decrease) in creditors	17,994	1,939
Depreciation	27,577	27,551
	54,255	111,476

MANAGEMENT INFORMATION

FOR THE PERIOD ENDED 28 APRIL 2024

COMPASSION IN ACTION
(COMPANY LIMITED BY GUARANTEE)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 28 APRIL 2024

	Total 2024 £	Total 2023 £
Income and endowments from:		
Grants	783,710	827,000
Donations	24,768	63,997
Total income and endowments	808,478	890,997
Expenditure on:		
Community projects	97,238	139,890
Wages	376,276	359,385
Employers national insurance	27,925	20,225
Pension	3,995	3,994
Insurances	4,113	7,525
Rent	35,723	34,319
Light, heat and utilities	33,688	29,271
Telephone	3,741	6,140
Printing, postage and stationery	9,565	11,356
Computer costs	13,067	6,666
Entertaining	254	3,485
Repairs and refurbishments	42,422	44,346
Donations	4,026	2,660
Motor expenses	9,870	3,750
Travelling expenses	3,495	5,460
Food and catering	15,310	24,333
Volunteer expenses	7,716	9,834
Legal & professional	3,736	18,814
Advertising & marketing	38,701	28,621
Staff training	2,139	5,952
Accountancy	5,872	5,264
Uniforms	3,319	3,065
Bank charges	969	1,051
Sundry	4,055	6,119
Depreciation	27,577	27,551
Total expenditure	774,794	809,076
Net profit for the year	33,684	81,921