

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 2025**

COMPASSION IN ACTION
(COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 APRIL 2025

Contents	Pages
Report of the Trustees and Directors	1 - 4
Independent examiners report	5
Statement of financial activities	6
Balance sheet	7
Cash flow statement	8
Notes to the financial statements	9 – 11
Detailed income and expenditure account	12

COMPASSION IN ACTION
(COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES AND DIRECTORS
FOR THE YEAR ENDED 28 APRIL 2025

The trustees and directors present their annual report and accounts for the year ended 28 April 2025.

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 (resigned 30 April 2025)
Mr C Gilligan
Miss C Gilligan
M Ewen
C Ewen
C Hallworth (appointed 28 August 2025)

CHIEF EXECUTIVE

Mrs P Gilligan

INDEPENDENT EXAMINERS

Cowgills Limited
ICAEW Chartered Accountants
Fourth Floor
Unit 5b The Parklands
Bolton
BL6 4SD

PRINCIPAL BANKERS

NatWest Bank plc
9 Oaklands Road
Lowton
WA3 2LA

COMPASSION IN ACTION
(COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES AND DIRECTORS
FOR THE YEAR ENDED 28 APRIL 2025

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 2025 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 (CIA) is set to celebrate the achievement of our Chief Executive/Founder's vision in its 20th anniversary year. Whole-person care, for the benefit of the Borough and the people, is delivered by fully commissioned services in four key areas: Practical, Physical, Mental and Social.

Mayor of Greater Manchester Andy Burnham has stated that the Charity, of which he is a valued Patron: "...is 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."

Most recently, the Secretary of State for Health & Social Care, The Rt Hon Wes Streeting MP, said in the House of Commons that CIA has: "...proven that the voluntary sector can play a vital role in tackling health inequalities and improving care in our country."

Since 2016, the Charity's non-clinical mental and emotional wellbeing service has supported more than 8,000 adults across Wigan Borough to achieve outstanding wellbeing. Additionally, the service has delivered more than £18.6m in cost savings to the NHS – including GP appointments and ambulance callouts prevented, as well as in-patient bed stays.

Dr Gen Wong, Leigh PCN Clinical Director, said: "Leigh General Practice considers Compassion in Action an essential part of their management strategies. It's a service GPs could count on to deliver. In an increasingly pressured NHS, that is not a statement that could easily be said."

Since its inception, the Charity has delivered over £200m in savings to the public purse while supporting 250,000 vulnerable families and individuals through the provision of furniture, food and clothing; apprenticeships and skills training; supported living accommodation; social inclusion opportunities; and therapeutic interventions for improved mental and emotional wellbeing.

Looking ahead, the Chief Executive/Founder's visionary leadership and expertise continues to be sought after both regionally and nationally. Representatives of Greater Manchester Live Well and the Government's Department for Health & Social Care are set to visit the Charity's mental and emotional wellbeing project, which is considered a benchmark for service excellence.

The Charity has also been selected by St. James's to feature in an international publication – and accompanying documentary – that celebrates exemplars of leadership and governance.

While its standing continues to grow with Local and Central Government, the Charity retains its heart-led commitment to improve lives on its doorstep. Most recently, this included launching the latest cohort of its Community Cadets Programme – teaching young people who are transitioning to high school to 'Love Where You Live'.

In all matters, the Chief Executive/Founder retains the unwavering commitment and confidence of the Charity's President, Board of Directors, Patrons, Commissioners, companies, organisations, 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 2025

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 £459,891.

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.

COMPASSION IN ACTION
(COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES AND DIRECTORS
FOR THE YEAR ENDED 28 APRIL 2025

Independent examiners

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

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

Approval

7/11/2025 | 2:16 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 2025

I report to the charity trustees on my examination of the accounts of the Compassion in Action for the year ended 28 April 2025, 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.

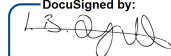
Independent examiner's report

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.

DocuSigned by:

EF9272D685194ED...

I Orgill
FCCA
Fourth Floor
Unit 5b The Parklands
Bolton
BL6 4SD

DATE: 11/11/2025 | 9:15 AM GMT

COMPASSION IN ACTION
(COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 APRIL 2025

	Notes	Restricted Funds 2025 £	Unrestricted Funds 2025 £	TOTAL Funds 2025 £	TOTAL Funds 2024 £
Income and endowments:					
Income and endowments from generated funds					
Voluntary income	2	-	2,312	2,312	24,768
Furlough claims		-	-	-	-
Grant income		-	798,394	798,394	783,710
Total income and endowments		-	800,706	800,706	808,478
Expenditure on:					
Charitable activities		-	744,505	744,505	774,794
Other costs		-	-	-	-
Total expenditure		-	744,505	744,505	774,794
Net movement in funds		-	56,201	56,201	33,684
Reconciliation of funds	8				
Total funds brought forward		-	403,690	403,690	370,006
Total funds carried forward		-	459,891	459,891	403,690

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 2025

	Notes	2025		2024	
		£	£	£	£
TANGIBLE FIXED ASSETS	5		117,331		132,952
CURRENT ASSETS					
Cash at bank		366,427		272,313	
Debtors	6	-		25,000	
CREDITORS					
Amounts falling due within one year	7	(23,867)		(26,575)	
			342,560		270,738
NET ASSETS			459,891		403,690
THE FUNDS OF THE CHARITY					
Unrestricted Funds	8		459,891		403,690
Restricted Funds			-		-
TOTAL CHARITY FUNDS			459,891		403,690

For the financial year ended 28 April 2025 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 6 to 11 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)).

7/11/2025 | 2:16 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 2025

	Note	2025	2024
		£	£
Cash flows from operating activities			
Net cash used in operating activities	10	102,435	54,255
Cash flows from investing activities			
Purchase of tangible fixed assets		(8,321)	(10,562)
Cash flows from financing activities			
		-	-
		<hr/>	<hr/>
Increase (decrease in cash and cash equivalents in the year		94,114	43,693
		<hr/>	<hr/>
Cash and cash equivalents at the beginning of the year		272,313	228,620
		<hr/>	<hr/>
Total cash and cash equivalents at the end of the year		366,427	272,313
		<hr/>	<hr/>

COMPASSION IN ACTION
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 APRIL 2025

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 2025

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	Unrestricted Funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Donated facilities	-	-	-	-
Donations	-	2,312	2,312	24,768
	-	2,312	2,312	24,768

3 NET INCOMING RESOURCES FOR THE YEAR	2025	2024
	£	£
Independent Examination Fees	6,600	4,200

4 INFORMATION ON EMPLOYEES	2025	2024
The average monthly number of employees, calculated on a full-time equivalent basis, analysis by function was:		
Administration	4	4
Charitable activities	11	14
	15	18

5 TANGIBLE FIXED ASSETS	Fixtures & fittings	Plant & equipment	Total
	2025	2025	2025
Cost	£	£	£
Brought forward	351,779	3,560	355,339
Adjustment	-	-	-
Additions	8,322	-	8,322
Disposals	-	-	-
Carried forward	360,101	3,560	363,661
Depreciation			
Brought forward	219,301	3,086	222,387
Charge for the year	23,871	72	23,943
Carried forward	243,172	3,158	246,330
Net book value			
At 28 April 2025	116,929	402	117,331
At 28 April 2024	132,478	474	132,952

COMPASSION IN ACTION
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 APRIL 2025

6 DEBTORS: Amounts falling due within one year	2025	2024
	£	£
Other debtors	-	-
Prepayments	-	25,000
	-	25,000

7 CREDITORS: Amounts falling due within one year	2025	2024
	£	£
Accruals and deferred income	23,120	23,120
Taxation and social security	613	3,310
Other creditors	134	145
	23,867	26,575

8 RECONCILIATION OF FUNDS	As at 28 April 2024	Income	Expenditure	As at 28 April 2025
Unrestricted funds	403,690	800,706	(744,505)	459,891
Restricted funds	-	-	-	-
	403,690	800,706	(744,505)	459,891

9 DIRECTORS REMUNERATION

No director's remuneration was paid during the year.

10 CASH USED IN OPERATING ACTIVITIES	2025	2024
	£	£
Net movement in funds	56,201	33,684
Add back (Increase) / Decrease in debtors	25,000	(25,000)
Increase / (Decrease) in creditors	(2,708)	17,994
Depreciation	23,942	27,577
	102,435	54,255

MANAGEMENT INFORMATION

FOR THE PERIOD ENDED 28 APRIL 2025

COMPASSION IN ACTION
(COMPANY LIMITED BY GUARANTEE)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 28 APRIL 2025

	Total 2025 £	Total 2024 £
Income and endowments from:		
Grants	798,394	783,710
Donations	2,312	24,768
Total income and endowments	800,706	808,478
Expenditure on:		
Community projects	85,864	97,238
Wages	372,007	376,278
Employers national insurance	23,278	27,925
Pension	3,382	3,995
Insurances	7,081	4,113
Rent	38,108	35,723
Light, heat and utilities	31,610	33,688
Telephone	939	3,741
Printing, postage and stationery	6,935	9,565
Computer costs	20,709	13,067
Entertaining	6,380	254
Repairs and refurbishments	20,321	42,422
Donations	1,220	4,026
Motor expenses	6,908	9,870
Travelling expenses	2,435	3,495
Food and catering	358	15,310
Volunteer expenses	8,902	7,716
Legal & professional	20,821	3,736
Advertising & marketing	47,351	38,701
Staff training	2,316	2,139
Accountancy	7,959	5,872
Uniforms	1,747	3,319
Bank charges	823	969
Sundry	3,108	4,055
Depreciation	23,943	27,577
Total expenditure	744,505	774,794
Net profit for the year	56,201	33,684