

COMPASSION PRISON MINISTRY

England & Wales · Charity number 1161943

Details

Other names	CPM
Status	Registered
Legal form	CIO
Registered	2015-06-02
Register	View on the Charity Commission register

Contact

Address	Compassion Prison Ministry Beacon Centre 72 Great Stone Road Stretford Manchester M32 8QS
Phone	07908622190
Email	admin@compassionministries.co.uk
Website	www.compassionministries.co.uk

Activities

Objects: TO PROMOTE THE REHABILITATION OF OFFENDERS, EX-OFFENDERS AND THOSE IN THE COMMUNITY DEEMED BY THE TRUSTEES AS BEING IN NEED OF ACCESSING COMPASSION FOOD BANK THROUGH THE PROVISION OF SUCH GUIDANCE, COUNSELLING AND TRAINING WITHIN A CHRISTIAN ETHOS AS THE TRUSTEES DEEM APPROPRIATE IN AIDING THEIR REHABILITATION AND HELPING TO PREVENT THEM FROM RE-OFFENDING.

Activities: The Compassion Prison Ministry is a Pentecostal group of volunteers and chaplains from several quite different denominations, working in partnership with prison Chaplaincy Teams in the UK educating and encouraging offenders in rehabilitation back into the community.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment
- **Who:** Other Defined Groups

Geography

- Cheshire East
- Cheshire West & Chester
- Lancashire
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£507	£2,214	-	-
2024-03-31	£620	£1,327	-	-
2023-01-31	£558	£1,979	-	-
2022-01-31	£1,199	£5,231	-	-
2021-01-31	£50,796	£40,337	-	-

Trustees

Name	Role	Appointed
CLIVE JUNIOR WHITTLE		2013-01-04
ERIC Scotland		2024-12-31
Norma Walters		2018-01-01
PAULA SHARP		2017-03-17

Accounts

**COMPASSION PRISON MINISTRY
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

**Compassion Prison Ministry
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**Compassion Prison Ministry
Trustees Annual Report
For the Year Ended 31 March 2025**

Report of the trustees for the year ended 31st March 2025

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) (effective 1 January 2019).

Reference and administrative information

Charity Name: Compassion Prison Ministry
Charity Number: 1161943

Key management personnel: Trustees

Rev Norma Walters	Treasurer & Trustee
Bishop Clive Whittle	Chair, & Trustee
Paula Sharp	Trustee
Rev Eric Scotland	Trustee

Registered Address

Restoration House
Beacon Centre
Great Stone Road
Stretford
M32 8QS

Independent Examiner

Hilton Jones Ltd
Hollinwood Business
Albert Street
Oldham
OL8 3QL

Bankers

Royal Bank of Scotland
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

**Compassion Prison Ministry
Trustees Annual Report
For the Year Ended 31 March 2025**

Structure, governance and management

Compassion Prison Ministry is a registered charity governed by its trust deed dated 2 June 2015. The charity ceased to be a company limited by guarantee on 6 May 2025 and is no longer governed by a Memorandum and Articles of Association. The trustees are responsible for the overall governance, strategic direction and management of the charity in accordance with its charitable objects and applicable charity law.

Objectives and activities

The objectives remain as in previous years to visit and support as many Prison chaplains and prisoners in the Northwest as possible.

The charity aims to continue to utilise and equip over 30 volunteers to visit a revised list of HM prisons listed below.

HMP Garth men's prison
HMP Wymott men's prison
HMP Hindley men's prison
HMP Thorn Cross men's prison
HMP Styal

A review of our achievements and performance

The charity has been active in training in Prisons in the Northwest and beyond.

- Five new volunteers joined CPM
- We have a newsletter that is type every month and printed for the guys in various prison. I upload the newsletter on Free church group website.
- Rev Norma Walters attended Free church Chaplain group in Birmingham to help with my development as a Chaplain
- Held training sessions for new volunteers and refresher.
- 11 volunteers join the Chaplaincy Course.
- Volunteers Christmas evening meal.
- New Prison opened to CPM (Haverigg)
- One volunteers sadly passed away.
- Training on Marriages /Funerals with external provide. (7 volunteers)
- Gospel event at HMP Wymott Prison
- Trustee Attended Multi faith event at HMP Altcourse
- Baptism at HMP Wymott Prison (1 Candidate)
- Pentecostal Talk at HMP Garth Prison (90 inmates attended the services including staff).
- Security Key training at 2 other prisons (Risley & Thorncross prisons)

**Compassion Prison Ministry
Trustees Annual Report
For the Year Ended 31 March 2025**

PRISON MINISTRY VISITS

All prisons in the revised list have been visited during the year.

Plans for future periods

Further recruitment drives are still planned and in process. Further training for new recruits will be carried in 2025/2026. A board re-structure will take place early 2026 with at least 3 new trustees and a replacement chair.

Financial review

Total income for period to 31st March 2025 was £507 less total expenditure £2,214 resulting in a deficit of £1,707 for the year.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves on 31st March 2025 was £11,147 of which £11,019 were free reserves after allowing for funds tied up in tangible fixed assets. Total funds carried forward are £11,480. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years.

Trustee induction and training

Organisation and activities completed during 2025.

The board of trustees administers the charity. The board normally meets bi-monthly by zoom. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

- Rev Norma Walters attended Free church Chaplain group in Birmingham to help with my development as a Chaplain
- Trustee Attended Multi faith event at HMP Altcourse

**Compassion Prison Ministry
Trustees Annual Report
For the Year Ended 31 March 2025**

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

At the year end £303 remained outstanding.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Compassion Prison Ministries for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently.
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business. The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

Norma Walters
Treasurer

Date: 28th January 2026

**Compassion Prison Ministry
Independent Examiner's Report
For The Year Ended 31 March 2025**

I report on the accounts of the company for the year ended 31 March 2025, which have are set out on pages 6 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

JM Hilton-Jones
Hilton Jones Ltd
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

28 January 2026

Compassion Prison Ministry
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
INCOME FROM					
Donations and legacies	3	373	-	373	400
Investment income		134	-	134	220
TOTAL INCOME		507	-	507	620
EXPENDITURE ON					
Charitable activities	5	1,322	892	2,214	3,166
TOTAL EXPENDITURE		1,322	892	2,214	3,166
NET INCOME/(EXPENDITURE)		(815)	(892)	(1,707)	(2,546)
NET MOVEMENT IN FUNDS		(815)	(892)	(1,707)	(2,546)
RECONCILIATION OF FUNDS					
Total funds brought forward	12	11,962	1,225	13,187	15,733
TOTAL FUNDS CARRIED FORWARD	12	11,147	333	11,480	13,187

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

The notes on pages 9 to 17 form part of these accounts.

**Compassion Prison Ministry
Balance Sheet
As At 31 March 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
FIXED ASSETS					
Tangible Assets	9	128	-	128	255
		128	-	128	255
CURRENT ASSETS					
Debtors	10	303	-	303	625
Cash at bank and in hand		11,087	333	11,420	12,854
		11,390	333	11,723	13,479
Creditors: Amounts falling due within one year	11	371	-	371	547
NET CURRENT ASSETS		11,019	333	11,352	12,932
TOTAL ASSETS LESS CURRENT LIABILITIES		11,147	333	11,480	13,187
NET ASSETS		11,147	333	11,480	13,187
THE FUNDS OF THE CHARITY					
Restricted income funds	12	-	333	333	1,225
Unrestricted income funds	12	11,147	-	11,147	11,962
TOTAL CHARITY FUNDS		11,147	333	11,480	13,187

Approved by the trustees on 28 January 2026

Norma Walters -

The notes on pages 9 to 17 form part of these accounts.

Compassion Prison Ministry
Statement of Cash Flows
For The Year Ended 31 March 2025

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net movement in funds	(1,707)	(2,546)
Add back depreciation	127	126
Deduct investment income	(134)	(220)
Decrease/(increase) in debtors	322	(115)
Increase/(decrease) in creditors	(176)	(401)
NET CASH USED IN OPERATING ACTIVITIES	(1,568)	(3,156)

CASH FLOWS FROM INVESTMENT ACTIVITIES:

Interest	134	220
NET CASH PROVIDED BY INVESTING ACTIVITIES	134	220

INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR

	(1,434)	(2,936)
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	12,854	15,790
CASH AND CASH EQUIVALENTS CARRIED FORWARD	11,420	12,854

**Compassion Prison Ministry
Notes to the Financial Statements
For The Year Ended 31 March 2025**

1 Accounting Policies

1.1 Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 1 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 12.

1.3 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

1.4 Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note 1.6.

**Compassion Prison Ministry
Notes to the Financial Statements
For The Year Ended 31 March 2025**

1.5 Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 6.

1.7 Costs of raising funds

The costs of raising funds consists of activities, marketing and DBS costs.

1.8 Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

1.9 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Equipment	20.0% on cost
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1.10 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement

1.11 Pensions

The charity does not have any employees and, therefore, does not have a pension scheme.

1.12 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Compassion Prison Ministry
Notes to the Financial Statements
For The Year Ended 31 March 2025

1.13 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

3 Donations and Legacies

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Offerings	373	-	373	400
	373	-	373	400

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
Offerings	400	-	400
	400	-	400

Compassion Prison Ministry
Notes to the Financial Statements
For The Year Ended 31 March 2025

4 Net income

	2025	2024
	£	£
Net income is stated after charging:		
Depreciation - owned assets	127	126
Accountancy	371	360
	<u> </u>	<u> </u>

5 Expenditure

	Charitable Activities	2025	2024
	£	£	£
Expenditure on charitable activities			
Employment costs	(187)	(187)	(95)
Training	34	34	852
Travel expenses	67	67	936
Depreciation	127	127	126
Registered office fee	832	832	-
Professional fees	78	78	-
Governance costs	371	371	360
Support costs	892	892	987
	<u>2,214</u>	<u>2,214</u>	<u>3,166</u>
		2025	2024
		£	£
Restricted funds		892	1,839
Unrestricted funds		<u>1,322</u>	<u>1,327</u>
		<u>2,214</u>	<u>3,166</u>

Compassion Prison Ministry
Notes to the Financial Statements
For The Year Ended 31 March 2025

6 Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below.

	Basis of apportionment	General Support £	Governance £	2025 £
Accountancy	type of expense	-	371	371
Computer Software	type of expense	744	-	744
Insurance	type of expense	148	-	148
		<u>892</u>	<u>371</u>	<u>1,263</u>

Previous reporting period

	Basis of apportionment	General Support £	Governance £	2024 £
Accountancy	type of expense	-	360	360
Printing and stationery	type of expense	301	-	301
Telephone	type of expense	10	-	10
Computer Software	type of expense	469	-	469
Insurance	type of expense	207	-	207
		<u>987</u>	<u>360</u>	<u>1,347</u>

7 Analysis of staff costs

	2025 £	2024 £
Wages and salaries	(187)	(95)
	<u>(187)</u>	<u>(95)</u>
Charitable activities	(187)	(95)
	<u>(187)</u>	<u>(95)</u>
	2025	2024
Average number of employees	-	-
Number of employees with benefits in excess of £60,000	-	-
	2025 £	2024 £
Total employment benefits, including employer pension contributions of the key management personnel	-	-

The charity considers its key management personnel comprises the trustees.

**Compassion Prison Ministry
Notes to the Financial Statements
For The Year Ended 31 March 2025**

8 Independent Examiner Fees

	2025	2024
	£	£
Independent examination fees	371	360
	<u>371</u>	<u>360</u>

9 Tangible Fixed Assets

	Equipment	Total
	£	£
Cost		
At 1 April 2024	5,459	5,459
At 31 March 2025	<u>5,459</u>	<u>5,459</u>
Depreciation		
At 1 April 2024	5,204	5,204
Charge for Year	127	127
At 31 March 2025	<u>5,331</u>	<u>5,331</u>
Net Book Value		
At 31 March 2025	128	128
At 1 April 2024	<u>255</u>	<u>255</u>

10 Debtors

	2025	2024
	£	£
Loans to officers	303	303
Prepayments	-	322
	<u>303</u>	<u>625</u>
	2025	2024
	£	£
Restricted	-	-
Unrestricted	303	625
	<u>303</u>	<u>625</u>

Compassion Prison Ministry
Notes to the Financial Statements
For The Year Ended 31 March 2025

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Taxation and social security	-	187
Other creditors and accruals	371	360
	<u>371</u>	<u>547</u>
	2025	2024
	£	£
Restricted	-	-
Unrestricted	371	547
	<u>371</u>	<u>547</u>

12 Analysis of charitable funds

Analysis of movements in unrestricted funds

	As at				As at
	1 April	Incoming	Resources		31 March
	2024	Resources	Expended	Transfers	2025
	£	£	£	£	£
General fund	11,962	507	(1,322)	-	11,147
	<u>11,962</u>	<u>507</u>	<u>(1,322)</u>	<u>-</u>	<u>11,147</u>
Previous reporting period					
	As at				As at
	1 April	Incoming	Resources		31 March
	2023	Resources	Expended	Transfers	2024
	£	£	£	£	£
General fund	12,669	620	(1,327)	-	11,962
	<u>12,669</u>	<u>620</u>	<u>(1,327)</u>	<u>-</u>	<u>11,962</u>

Name of unrestricted fund:
General fund

Description, nature and purpose of the fund
The unrestricted funds of the charity

Compassion Prison Ministry
Notes to the Financial Statements
For The Year Ended 31 March 2025

12 Analysis of movements in restricted funds

	As at 1 April 2024 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 March 2025 £
Big Lottery Covid	1,225	-	(892)	-	333
	1,225	-	(892)	-	333

Previous reporting period

	As at 1 April 2023 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 March 2024 £
Big Lottery Covid	3,064	-	(1,839)	-	1,225
	3,064	-	(1,839)	-	1,225

Name of restricted fund:	Description, nature and purpose of the fund
Big Lottery Covid	Towards Covid support

Compassion Prison Ministry
Notes to the Financial Statements
For The Year Ended 31 March 2025

13 Analysis of net assets between funds

	Unrestricted £	Restricted £	2025 £
Tangible fixed assets	128	-	128
Cash at bank and in hand	11,087	333	11,420
Other net current assets/(liabilities)	(68)	-	(68)
Total	11,147	333	11,480

Previous reporting period

	Unrestricted £	Restricted £	2024 £
Tangible fixed assets	255	-	255
Cash at bank and in hand	11,629	1,225	12,854
Other net current assets/(liabilities)	78	-	78
Total	11,962	1,225	13,187

14 Going Concern

The charity's main source of income is grant funding and investment income. The trustees consider, having regard to reserves that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if the funding income should cease.

15 Post Balance Sheet Events

The Trustees do not consider that there have been any events since the balance sheet date that significantly impact on the financial statements.

16 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Accounts

COMPASSION PRISON MINISTRIES

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Registered Charity No. 1161943
Company Registration No. 08348123

COMPASSION PRISON MINISTRIES

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COMPASSION PRISON MINISTRIES

Report of the trustees for the year ended 31st March 2024

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Reference and administrative information

Charity Name: Compassion Prison Ministries

Charity Number: 1161943

Companies House Registration Number: 08348123

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors (up to the date of signing)

Norma Walters	Treasurer & Trustee
Clive Whittle	Chair, Director & Trustee
Paula Sharp	Trustee only

Registered Address

Restoration House
Beacon Centre
Great Stone Road
Stretford
M32 8QS

Independent Examiner

Community Accountancy Service Ltd
The Grange
Pilgrim Drive
M11 3TQ

Bankers

Royal Bank of Scotland
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

COMPASSION PRISON MINISTRIES

Structure, governance and management

Compassion Prison Ministries remains a company limited by guarantee governed by its Memorandum and Articles of Association dated 4th January 2013. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 2nd June 2015.

Objectives and activities

The objectives remain as in previous years to visit and support as many Prison chaplains and prisoners in the Northwest as possible.

The charity aims to continue to utilise and equip over 30 volunteers to visit a revised list of HM prisons listed below.

HMP Garth men's prison
HMP Wymott men's prison
HMP Hindley men's prison
HMP Thorn Cross men's prison
HMP Styal

A review of our achievements and performance

The charity has been active in training in Prisons in the Northwest and beyond.

PRISON MINISTRY VISITS

All prisons in the revised list have been visited during the year.

Plans for future periods

Further recruitment drives are planned and in process. Further training for new recruits will be carried in 2024/2025. A board re-structure will take place early 2025 with at least 3 new trustees and a replacement chair.

Financial review

Total income for period to 31st March 2024 was £620 less total expenditure £3,166 resulting in a deficit of £2,546 for the year.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves on 31st March 2024 was £10,123 of which £9,868 were free reserves after allowing for funds tied up in tangible fixed assets. Total funds carried forward are £13,187.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The

COMPASSION PRISON MINISTRIES

trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years.

Trustee induction and training

Training and envisioning for the trustees are planned for 2024/2025 and in process.

Organisation

The board of trustees administers the charity. The board normally meets bi-monthly by zoom. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

During the year a loan of £500 was made to a trustee. At the year end £303 remained outstanding.

COMPASSION PRISON MINISTRIES**Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Compassion Prison Ministries for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently.
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business. The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

N. Walters

Norma Walters
Treasurer

Date: 18th December 2024

Independent examiner's report to the trustees of Compassion Prison Ministries

I report on the accounts of the company for the year ended 31st March 2024, which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anita King FCCA *A.U. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive
 Beswick, Manchester, M11 3TQ

Date: 18th December 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2024

(including income and expenditure account)

				Total Funds	Total Funds
		Unrestricted	Restricted Funds	Year end	Period 1
	Further Details	Funds		31/03/2024	February
		£	£	£	2022 to 31
					March 2023
					£
Income from:					
Donations and legacies	(3)	400	-	400	558
Charitable Activities	(4)	-	-	-	-
Investment Income		220	-	220	29
Total		<u>620</u>	<u>-</u>	<u>620</u>	<u>587</u>
Expenditure on:					
Charitable Activities	(5)	1,327	1,839	3,166	4,784
Total		<u>1,327</u>	<u>1,839</u>	<u>3,166</u>	<u>4,784</u>
Net income/(expenditure)		(707)	(1,839)	(2,546)	(4,197)
Transfers between funds	(13)	-	-	-	-
Net movement in funds		<u>(707)</u>	<u>(1,839)</u>	<u>(2,546)</u>	<u>(4,197)</u>
Reconciliation of funds					
Total funds brought forward	(13)	12,669	3,064	15,733	19,930
Total funds carried forward	(13)	<u>11,962</u>	<u>1,225</u>	<u>13,187</u>	<u>15,733</u>

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

The notes on pages 9 to 16 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2024

Company Registration Number: 08348123

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(10)	255	381
Total fixed assets		<u>255</u>	<u>381</u>
Current assets:			
Debtors	(11)	625	510
Cash at Bank & in Hand		12,854	15,790
Total current assets		<u>13,479</u>	<u>16,300</u>
Liabilities:			
Creditors: Amounts falling due within one year	(12)	547	948
Net current assets or liabilities		<u>12,932</u>	<u>15,352</u>
Total assets less current liabilities		13,187	15,733
Total net assets or liabilities		<u><u>13,187</u></u>	<u><u>15,733</u></u>
The funds of the charity:			
Unrestricted income funds	(13)	11,962	12,669
Restricted income funds	(13)	1,225	3,064
Total charity funds		<u><u>13,187</u></u>	<u><u>15,733</u></u>

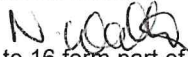
For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 18th December 2024

Norma Walters



The notes on pages 9 to 16 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2024

	Year end 31/03/2024 £	Period 1 February 2022 to 31 March 2023 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	(2,546)	(4,197)
Deduct investment income	(220)	(29)
Depreciation	126	127
Decrease/(increase) in debtors	(115)	1,385
Increase/(decrease) in creditors	(401)	(72)
Net cash used in operating activities	(3,156)	(2,786)
Cash flows from investment activities:		
Interest	220	29
Purchase of fixed assets	-	(507)
Net cash provided by investing activities	220	(478)
 Increase/(decrease) in cash and cash equivalents during the year	 (2,936)	 (3,264)
Cash and cash equivalents brought forward	15,790	19,054
Cash and cash equivalents carried forward	12,854	15,790

Notes to the accounts for the year ended 31 March 2024

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There is 1 restricted fund.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 13.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together. Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

Notes to the accounts for the year ended 31 March 2024

(g) Costs of raising funds

The costs of raising funds consists of licence fees, bad debts and event costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Equipment	25% on cost
-----------	-------------

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value of their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(l) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of the funds to a third party and the amount due to settle the obligation can be measured of estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

During the year, a loan was made to a trustee. The amount was £500. At the year end, £303 remained outstanding.

Notes to the accounts for the year ended 31 March 2024

3. Donations and Legacies

	Unrestricted Year end 31/03/2024 £	Restricted Year end 31/03/2024 £	Total Funds Year end 31/03/2024 £
Offerings	400	-	400
	400	-	400

Prior Year

	Unrestricted Period 1 February 2022 to 31 March 2023 £	Restricted Period 1 February 2022 to 31 March 2023 £	Total Funds Period 1 February 2022 to 31 March 2023 £
Offerings	558	-	558
	558	-	558

4. Income from charitable activities

	Unrestricted Year end 31/03/2024 £	Restricted Year end 31/03/2024 £	Total Funds Year end 31/03/2024 £
Grants:	-	-	-
	-	-	-

Prior Year

	Unrestricted Period 1 February 2022 to 31 March 2023 £	Restricted Period 1 February 2022 to 31 March 2023 £	Total Funds Period 1 February 2022 to 31 March 2023 £
Grants:	-	-	-
	-	-	-

Notes to the accounts for the year ended 31 March 2024

5. Expenditure

	Charitable Activities £	Year end 31/03/2024 £	Period 1 February 2022 to 31 March 2023 £
Expenditure on charitable activities:			
Employment Costs	(95)	(95)	-
Training	852	852	1,936
Donations	-	-	220
Travel Expenses	936	936	1,259
Governance Costs	360	360	360
Support Costs	987	987	869
Depreciation	126	126	127
Sundries	-	-	13
	<u>3,166</u>	<u>3,166</u>	<u>4,784</u>
		2024	2023
Restricted Funds		1,839	2,805
Unrestricted Funds		1,327	1,979
		<u>3,166</u>	<u>4,784</u>

Notes to the accounts for the year ended 31 March 2024

6. Analysis of expenditure on charitable activities

As per note 5.

7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	Basis of apportionment	General Support	Governance	2024 Total	2023 Total
Accountancy Fees	type of expense	-	360	360	360
Printing & Stationery	type of expense	301	-	301	-
Telephone	type of expense	10	-	10	-
Computer Software	type of expense	469	-	469	693
Insurance	type of expense	207	-	207	176
		987	360	1,347	1,229

8. Analysis of staff costs

	Year end 31/03/2024	Period 1 February 2022 to 31 March 2023
	£	£
Wages and Salaries	(95)	-
Social Security Costs	-	-
Pension Costs	-	-
	(95)	-

The average number of employees during the year was nil (previous year: nil).

The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil), No employee has benefits in excess of £60,000 (previous year: none).

The payroll scheme was closed in June 2020. The payroll refund in this year relates to a write back of a creditor.

9. Independent Examiner Fees

	Year end 31/03/2024	Period 1 February 2022 to 31 March 2023
	£	£
Independent examination fees	360	360
Other financial services	301	-
	661	360

Notes to the accounts for the year ended 31 March 2024

10. Tangible Fixed Assets

	Equipment	Total
Cost	£	£
At 1 April 2023	5,458	5,458
Additions	-	-
At 31 March 2024	5,458	5,458
Depreciation		
At 1 April 2023	5,077	5,077
Charge for Year	126	126
At 31 March 2024	5,203	5,203
NET BOOK VALUE		
At 31 March 2024	255	255
At 31 March 2023	381	381

11. Analysis of debtors

	2024	2023
	£	£
Loans to Officers	303	-
Prepayments	322	510
	625	510

Debtors and prepayments related to unrestricted funds both in 2024 and 2023.

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors and accruals	360	528
Taxation and social security costs	187	420
	547	948

Notes to the accounts for the year ended 31 March 2024

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	12,669	620	(1,327)	-	11,962
	12,669	620	(1,327)	-	11,962

Prior Year

	Balance at 1 February 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	14,061	587	(1,979)	-	12,669
	13,362	1,199	(500)	-	12,669

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves" after allowing for all designated funds

Analysis of movements in restricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Big Lottery Covid	3,064	-	(1,839)	-	1,225
	3,064	-	(1,839)	-	1,225

Prior Year

	Balance at 1 February 2022	Incoming Resources	Resources Expended	Transferred to Foodbank	Balance at 31 March 2023
	£	£	£	£	£
Big Lottery Covid	5,869	-	(2,805)	-	3,064
	5,869	-	(2,805)	-	3,064

Name of restricted fund:	Description, nature and purpose of the fund
Big Lottery Covid	Towards covid support

Notes to the accounts for the year ended 31 March 2024

14. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	2024 Total
	£	£	£
Tangible fixed assets	255	-	255
Cash at bank and in hand	11,629	1,225	12,854
Other net current assets/(liabilities)	78	-	78
Total	11,962	1,225	13,187

Prior Year

	Unrestricted funds	Restricted funds	2023 Total
	£	£	£
Tangible fixed assets	-	-	381
Cash at bank and in hand	10,716	10,599	15,790
Other net current assets/(liabilities)	2,646	-	(438)
Total	13,362	10,599	15,733

15. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Accounts

COMPASSION PRISON MINISTRIES

FINANCIAL STATEMENTS FOR THE PERIOD 1 FEBRUARY 2022 TO 31 MARCH 2023

Registered Charity No. 1161943
Company Registration No. 08348123

COMPASSION PRISON MINISTRIES

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COMPASSION PRISON MINISTRIES

Financial review

Total income for period to 31st March 2023 was £587 less total expenditure £4,784 resulted in a deficit of £4,197 for the period.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves on 31st March 2023 was £12,669 of which £12,288 were free reserves after allowing for funds tied up in tangible fixed assets. Total funds carried forward are £15,733.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years.

Trustee induction and training

Training and envisioning for the trustees are planned for 2023/2024 and in process.

Organisation

The board of trustees administers the charity. The board normally meets bi-monthly by zoom. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

COMPASSION PRISON MINISTRIES**Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Compassion Prison Ministries for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently.
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business. The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

Clive Whittle
Chair

Date: 6th December 2023

Independent examiner's report to the trustees of Compassion Prison Ministries

I report on the accounts of the company for the period 1st February 2022 to 31st March 2023, which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.
-

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anita King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive
 Beswick, Manchester, M11 3TQ

Date: 6th December 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD**1 FEBRUARY 2022 TO 31 MARCH 2023****(including income and expenditure account)**

				Total Funds Period 1 February 2022 to 31 March 2023	Total Funds Year Ended 31 January 2022
	Further Details	Unrestricted Funds £	Restricted Funds £	£	£
Income from:					
Donations and legacies	(3)	558	-	558	1,188
Charitable Activities	(4)	-	-	-	-
Investment Income		29	-	29	11
Total		587	-	587	1,199
Expenditure on:					
Charitable Activities	(5)	1,979	2,805	4,784	5,231
Total		1,979	2,805	4,784	5,231
Net income/(expenditure)					
		(1,392)	(2,805)	(4,197)	(4,032)
Transfers between funds	(13)	-	-	-	-
Net movement in funds		(1,392)	(2,805)	(4,197)	(4,032)
Reconciliation of funds					
Total funds brought forward	(13)	14,061	5,869	19,930	23,962
Total funds carried forward	(13)	12,669	3,064	15,733	19,930

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

The notes on pages 9 to 16 form part of these accounts.

Compassion Prison Ministries

7

BALANCE SHEET AS AT 31 MARCH 2023

Company Registration Number: 08348123

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(10)	381	1
Total fixed assets		<u>381</u>	<u>1</u>
Current assets:			
Debtors	(11)	510	1,895
Cash at Bank & in Hand		15,790	19,054
Total current assets		<u>16,300</u>	<u>20,949</u>
Liabilities:			
Creditors: Amounts falling due within one year	(12)	948	1,020
Net current assets or liabilities		<u>15,352</u>	<u>19,929</u>
Total assets less current liabilities		15,733	19,930
Total net assets or liabilities		<u>15,733</u>	<u>19,930</u>
The funds of the charity:			
Unrestricted income funds	(13)	12,669	14,061
Restricted income funds	(13)	3,064	5,869
Total charity funds		<u>15,733</u>	<u>19,930</u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 6th December 2023

Norma Walters

Clive Whittle

The notes on pages 9 to 16 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2023

	Period 1 February 2022 to 31 March 2023 £	Year Ended 31 January 2022 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	(4,197)	(4,032)
Deduct investment income	(29)	(11)
Depreciation	127	-
Decrease/(increase) in debtors	1,385	2,191
Increase/(decrease) in creditors	(72)	(420)
Net cash used in operating activities	(2,786)	(2,272)
Cash flows from investment activities:		
Interest	29	11
Purchase of fixed assets	(507)	-
Net cash provided by investing activities	(478)	11
 Increase/(decrease) in cash and cash equivalents during the year	 (3,264)	 (2,261)
Cash and cash equivalents brought forward	19,054	21,315
Cash and cash equivalents carried forward	15,790	19,054

Notes to the accounts for the period 1 February 2022 to 31 March 2023

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There is 1 restricted fund. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose. Further details of each fund are disclosed in note 13.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together. Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

Notes to the accounts for the period 1 February 2022 to 31 March 2023

(g) Costs of raising funds

The costs of raising funds consists of licence fees, bad debts and event costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Equipment	25% on cost
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(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value of their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(l) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of the funds to a third party and the amount due to settle the obligation can be measured of estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).

Notes to the accounts for the period 1 February 2022 to 31 March 2023

3. Donations and Legacies

	Unrestricted Period 1 February 2022 to 31 March 2023 £	Restricted Period 1 February 2022 to 31 March 2023 £	Total Funds Period 1 February 2022 to 31 March 2023 £
Offerings	558	-	558
	558	-	558

Prior Year

	Unrestricted Year Ended 31 January 2022 £	Restricted Year Ended 31 January 2022 £	Total Funds Year Ended 31 January 2022 £
Offerings	1,188	-	1,188
	1,188	-	1,188

4. Income from charitable activities

	Unrestricted February 2022 to 31 March 2023 £	Restricted February 2022 to 31 March 2023 £	Total Funds February 2022 to 31 March 2023 £
Grants:	-	-	-
	-	-	-

Prior Year

	Unrestricted Year Ended 31 January 2022 £	Restricted Year Ended 31 January 2022 £	Total Funds Year Ended 31 January 2022 £
Grants:	-	-	-
	-	-	-

Notes to the accounts for the period 1 February 2022 to 31 March 2023

5. Expenditure

	Charitable Activities £	Period 1 February 2022 to 31 March 2023 £	Year Ended 31 January 2022 £
Expenditure on charitable activities:			
Employment Costs	-	-	-
Training	1,936	1,936	1,650
Donations	220	220	200
Travel Expenses	1,259	1,259	645
Governance Costs	360	360	600
Support Costs	869	869	2,136
Depreciation	127	127	-
Sundries	13	13	-
	<u>4,784</u>	<u>4,784</u>	<u>5,231</u>
		2023	2022
Restricted Funds		2,805	4,731
Unrestricted Funds		1,979	500
		<u>4,784</u>	<u>5,231</u>

Notes to the accounts for the period 1 February 2022 to 31 March 2023

6. Analysis of expenditure on charitable activities

As per note 5.

7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	Basis of apportionment	General Support	Governance	2023 Total	2022 Total
Accountancy Fees	type of expense	-	360	360	600
Payroll Bureau	type of expense	-	-	-	12
Rent & Rates	type of expense	-	-	-	500
Consultancy	type of expense	-	-	-	1000
Computer Software	type of expense	693	-	693	478
Insurance	type of expense	176	-	176	146
		869	360	1,229	2,736

8. Analysis of staff costs

	Period 1 February 2022 to 31 March 2023 £	Year Ended 31 January 2022 £
Wages and Salaries	-	-
Social Security Costs	-	-
Pension Costs	-	-
	-	-

The average number of employees during the year was nil (previous year: nil).

The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil). No employee has benefits in excess of £60,000 (previous year: none). The payroll scheme was closed in June 2020.

9. Independent Examiner Fees

	Period 1 February 2022 to 31 March 2023 £	Year Ended 31 January 2022 £
Independent examination fees	360	600
Other financial services	-	12
	360	612

Notes to the accounts for the period 1 February 2022 to 31 March 2023

10. Tangible Fixed Assets

	Equipment	Total
Cost	£	£
At 1 February 2022	4,951	4,951
Additions	507	507
At 31 March 2023	<u>5,458</u>	<u>5,458</u>
Depreciation		
At 1 February 2022	4,950	4,950
Charge for Year	127	127
At 31 March 2023	<u>5,077</u>	<u>5,077</u>
NET BOOK VALUE		
At 31 March 2023	<u>381</u>	<u>381</u>
At 31 January 2022	<u>1</u>	<u>1</u>

11. Analysis of debtors

	2023	2022
	£	£
Prepayments	510	1,895
	<u>510</u>	<u>1,895</u>

Debtors and prepayments related to unrestricted funds both in 2023 and 2022.

12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors and accruals	528	600
Taxation and social security costs	420	420
	<u>948</u>	<u>1,020</u>

Notes to the accounts for the period 1 February 2022 to 31 March 2023

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 February 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	14,061	587	(1,979)	-	12,669
	14,061	587	(1,979)	-	12,669

Prior Year

	Balance at 1 February 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 January 2022
	£	£	£	£	£
General Fund	13,362	1,199	(500)	-	14,061
	13,362	1,199	(500)	-	14,061

Name of unrestricted fund:

Description, nature and purpose of the fund

General Fund

The "free reserves" after allowing for all designated funds

Analysis of movements in restricted funds

	Balance at 1 February 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Big Lottery Covid	5,869	-	(2,805)	-	3,064
	5,869	-	(2,805)	-	3,064

Prior Year

	Balance at 1 February 2021	Incoming Resources	Resources Expended	Transferred to Foodbank	Balance at 31 January 2022
	£	£	£	£	£
Big Lottery Fund	200	-	(200)	-	-
Big Lottery Covid	10,000	-	(4,131)	-	5,869
We Love Manchester	400	-	(400)	-	-
	10,600	-	(4,731)	-	5,869

Name of restricted fund:

Description, nature and purpose of the fund

Big Lottery Covid

Towards covid support

Notes to the accounts for the period 1 February 2022 to 31 March 2023

14. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	2023 Total
	£	£	£
Tangible fixed assets	381	-	381
Cash at bank and in hand	12,726	3,064	15,790
Other net current assets/(liabilities)	(438)	-	(438)
Total	12,669	3,064	15,733

Prior Year

	Unrestricted funds	Restricted funds	2022 Total
	£	£	£
Tangible fixed assets	-	1	1
Cash at bank and in hand	10,716	10,599	19,054
Other net current assets/(liabilities)	2,646	-	875
Total	13,362	10,600	19,930

15. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Accounts

COMPASSION PRISON MINISTRIES

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022

Registered Charity No. 1161943
Company Registration No. 08348123

COMPASSION PRISON MINISTRIES

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6	STATEMENT OF FINANCIAL ACTIVITIES
7	BALANCE SHEET
8	STATEMENT OF CASH FLOWS
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Compassion Prison Ministries

Report of the trustees for the year ended 31ST January 2022

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st January 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Reference and administrative information:

Charity Name: Compassion Prison Ministries

Charity Number: 1161943

Companies House Registration Number: 08348123

Directors and trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors (to date of signing)

Norma Walters - Treasurer & Trustee

Clive Whittle – Chair, Director & Trustee

Paula Sharp - Trustee only

Haruna Musa Moda – Trustee only (resigned December 2021)

Eric Scotland – Secretary & Director (resigned October 2021)

Registered Address

Beacon Centre

72 Great Stone Road

Stretford

M32 8QS

Independent Examiner

Community Accountancy Services Ltd

The Grange

Pilgrim Drive

M11 3TQ

Compassion Prison Ministries

Structure, governance and management:

Compassion Prison Ministries remains a company limited by guarantee governed by its Memorandum and Articles of Association dated 4th January 2013. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 2nd June 2015.

Objectives and activities:

The objectives remain as in previous years to visit and support as many Prison chaplains and prisoners as in previous years.

The Charity aims to continue the visits into the following Prisons when restrictions are lifted.

The charity aims to continue to utilise and equip over 30 volunteers to visit HM prisons listed below;

HMP Manchester male prison

HMP Styal women's prison

HMP Garth men's prison

HMP Wymott men's prison

HMP Hindley men's prison

HMP Thorn Cross men's prison

HMP Preston men's prison

A review of our achievements and performance:

Whilst the effects of Covid 19 have restricted the operational visits into the prisons, the charity has invested in training and recruiting for the future re-opening of Prisons in the Northwest and beyond. £650 was spent on training in the financial year

PRISON MINISTRY VISITS:

There have been restricted visits to Styal Prison and Thorn Cross due to Covid 19 restrictions. All other prisons have not reopened during the 2021 year.

Covid- 19 and its effect on charities activities:

All trustee meetings and training sessions have been conducted on Zoom for the health and safety of the members and social distancing regulations. Numbers allowed to enter Prisons has also been severely restricted.

Compassion Prison Ministries

Plans for future periods:

Recruitment drives are planned and in process and further training for new recruits are planned for 2022/2023 Particularly as Prison visits are becoming fully operational. The charity has also received further invitations to 2 new prisons. A restructure of leadership and visiting teams are also in process

Financial review:

Total Income for year-end 31st January 2022 was £1,199 less total expenditure £5,231 provided a deficit of £4,032 for the year.

Investment powers and policy:

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

Reserves policy and going concern:

The balance held in unrestricted reserves at 31st January 2022 was £14,061 all of which are free reserves after allowing for funds tied up in tangible fixed assets. Total funds carried forward are £19,930.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Appointment of trustees:

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years.

Trustee induction and training:

Training and envisioning for the trustees is planned for 2022/2023 and in process.

Organisation:

The board of trustees administers the charity. The board normally meets bi-monthly by zoom. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

Compassion Prison Ministries

Related parties and co-operation with other organisations:

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

Trustees responsibilities in relation to the financial statements:

The charity trustees (who are also the directors of Compassion Prison Ministries for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business. The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

Clive Whittle
Chair

Date: 9th January 2023

Independent examiner's report to the trustees of Compassion Prison Ministries

I report on the accounts of the company for the year ended 31st January 2022, which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anita King FCCA *A. N. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive
 Beswick, Manchester, M11 3TQ

Date: 9th January 2023

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 JANUARY 2022**

(including income and expenditure account)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 January 2022	Total Funds Year Ended 31 January 2021
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	1,188	-	1,188	9,167
Charitable Activities	(4)	-	-	-	41,110
Investment Income		11	-	11	17
Other Income		-	-	-	502
Total		1,199	-	1,199	50,796
Expenditure on:					
Charitable Activities	(5)	500	4,731	5,231	40,337
Total		500	4,731	5,231	40,337
Net income/(expenditure)					
		699	(4,731)	(4,032)	10,459
Transfers between funds	(13)	-	-	-	-
Net movement in funds		699	(4,731)	(4,032)	10,459
Reconciliation of funds					
Total funds brought forward	(13)	13,362	10,600	23,962	13,503
Transferred to Foodbank		-	-	-	(21,427)
Total funds carried forward	(13)	14,061	5,869	19,930	23,962

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

The notes on pages 9 to 16 form part of these accounts.

BALANCE SHEET AS AT 31 JANUARY 2022

COMPANY REG NO: 08348123

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(10)	1	1
Total fixed assets		1	1
Current assets:			
Debtors	(11)	1,895	4,086
Cash at Bank & in Hand		19,054	21,315
Total current assets		20,949	25,401
Liabilities:			
Creditors: Amounts falling due within one year	(12)	1,020	1,440
Net current assets or liabilities		19,929	23,961
Total assets less current liabilities		19,930	23,962
Total net assets or liabilities		19,930	23,962
The funds of the charity:			
Unrestricted income funds	(13)	14,061	13,362
Restricted income funds	(13)	5,869	10,600
Total charity funds		19,930	23,962

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 9th January 2023

Norma Walters

Clive Whittle

The notes on pages 9 to 16 form part of these accounts.

Statement of Cash Flows for the year ending 31 January 2022

	Year Ended 31 January 2022 £	Year Ended 31 January 2021 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	(4,032)	10,459
Deduct investment income	(11)	(17)
Decrease/(increase) in debtors	2,191	(888)
Increase/(decrease) in creditors	(420)	(9,156)
Net cash used in operating activities	(2,272)	398
Cash flows from investment activities:		
Interest	11	17
Disposal of fixed assets	-	2,257
Net cash provided by investing activities	11	2,274
 Increase/(decrease) in cash and cash equivalents during the year	 (2,261)	 2,672
 Cash and cash equivalents brought forward	 21,315	 40,070
Transferred To Compassion Food Bank Limited	-	(21,427)
Cash and cash equivalents carried forward	19,054	21,315

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There were 3 restricted funds during the year. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose. Further details of each fund are disclosed in note 14.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together. Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

Notes to the accounts for the year ended 31st January 2022

10

(g) Costs of raising funds

The costs of raising funds consists of licence fees, bad debts and event costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Equipment	25% on cost
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(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value of their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(l) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of the funds to a third party and the amount due to settle the obligation can be measured of estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 January 2022 £	Restricted Year Ended 31 January 2022 £	Total Funds Year Ended 31 January 2022 £
Offerings	1,188	-	1,188
	1,188	-	1,188

Prior Year

	Unrestricted Year Ended 31 January 2020 £	Restricted Year Ended 31 January 2020 £	Total Funds Year Ended 31 January 2020 £
Offerings	9,167	-	9,167
	9,167	-	9,167

4. Income from charitable activities

	Unrestricted Year Ended 31 January 2022 £	Restricted Year Ended 31 January 2022 £	Total Funds Year Ended 31 January 2022 £
Grants:	-	-	-
	-	-	-

Prior Year

	Unrestricted Year Ended 31 January 2020 £	Restricted Year Ended 31 January 2020 £	Total Funds Year Ended 31 January 2020 £
Grants:			
Big Lottery Fund	-	9,283	9,283
Big Lottery Covid Fund	-	10,000	10,000
We Love Manchester	-	6,000	6,000
Independent Food Covid	-	100	100
Lord Mayor's Charity	-	500	500
Manchester City Council	-	14,227	14,227
Manchester City Council	-	1,000	1,000
	-	41,110	41,110

5. Expenditure

	Charitable Activities £	Year Ended 31 January 2022 £	Year Ended 31 January 2021 £
Expenditure on charitable activities:			
Employment Costs	-	-	16,274
Pension Costs	-	-	634
Food Bank Food	-	-	7,653
Fareshare Membership	-	-	2,335
Volunteer Travel Expenses	-	-	785
Training	1,650	1,650	972
Storage Rent	-	-	183
Donations	200	200	-
Telephone	-	-	87
Printing, Postage & Stationery	-	-	449
Travel Expenses	645	645	534
Van Tax, Repairs & Insurance	-	-	1,507
Donation To Foodbank	-	-	4,517
Governance Costs	600	600	660
Support Costs	2,136	2,136	3,375
Sundries	-	-	372
	<u>5,231</u>	<u>5,231</u>	<u>40,337</u>
		2022	2021
Restricted Funds		4,731	40,285
Unrestricted Funds		500	52
		<u>5,231</u>	<u>40,337</u>

Notes to the accounts for the year ended 31st January 2022

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6. Analysis of expenditure on charitable activities

As per note 5.

7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	Basis of apportionment	General Support	Governance	2022 Total	2021 Total
Accountancy Fees	type of expense	-	600	600	660
Payroll Bureau	type of expense	12	-	12	275
Cleaning & PPE	type of expense	-	-	-	316
Rent & Rates	type of expense	500	-	500	328
Consultancy	type of expense	1,000	-	1,000	1000
Computer Software	type of expense	478	-	478	683
Repairs	type of expense	-	-	-	16
Insurance	type of expense	146	-	146	757
		2,136	600	2,736	4,035

8. Analysis of staff costs

	Year Ended 31 January 2022 £	Year Ended 31 January 2021 £
Wages and Salaries	-	16,274
Social Security Costs	-	-
Pension Costs	-	634
	-	16,908

The average number of employees during the year was nil (previous year: 2).

The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil). No employee has benefits in excess of £60,000 (previous year: none). The payroll scheme was closed in June 2020.

9. Independent Examiner Fees

	Year Ended 31 January 2022 £	Year Ended 31 January 2021 £
Independent examination fees	600	660
Other financial services	12	275
	612	935

Notes to the accounts for the year ended 31st January 2022

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10. Tangible Fixed Assets

	Equipment	Total
	£	£
Cost		
At 1 February 2021	4,951	4,951
Additions	-	-
Disposals	-	-
At 31 January 2022	4,951	4,951
Depreciation		
At 1 February 2021	4,950	4,950
Charge for Year	-	-
Eliminated on disposal	-	-
At 31 January 2022	4,950	4,950
NET BOOK VALUE		
At 31 January 2022	1	1
At 31 January 2021	1	1

11. Analysis of debtors

	2022	2021
	£	£
Debtors	-	502
Other Debtors	-	500
Prepayments	1,895	3,084
	1,895	4,086

Debtors and prepayments related to unrestricted funds both in 2022 and 2021.

12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors and accruals	600	1,158
Taxation and social security costs	420	282
	1,020	1,440

All creditors and accruals related to unrestricted funds both in 2022 and 2021.

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 February 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 January 2022
	£	£	£	£	£
General Fund	13,362	1,199	(500)	-	14,061
	13,362	1,199	(500)	-	14,061

Prior Year

	Balance at 1 February 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 January 2021
	£	£	£	£	£
General Fund	3,728	9,686	(52)	-	13,362
	3,728	9,686	(52)	-	13,362

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves" after allowing for all designated funds

Analysis of movements in restricted funds

	Balance at 1 February 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 January 2022
	£	£	£	£	£
Big Lottery Fund	200	-	(200)	-	-
Big Lottery Covid	10,000	-	(4,131)	-	5,869
We Love Manchester	400	-	(400)	-	-
	200	-	(4,731)	-	5,869

Prior Year

	Balance at 1 February 2020	Incoming Resources	Resources Expended	Transferred to Foodbank	Balance at 31 January 2021
	£	£	£	£	£
Big Lottery Fund	31,202	9,283	(40,285)	-	200
Big Lottery Covid	-	10,000	-	-	10,000
We Love Manchester	-	6,000	-	(5,600)	400
Independent Food Covid	-	100	-	(100)	-
Lord Mayor's Charity	-	500	-	(500)	-
Manchester City Council	-	14,227	-	(14,227)	-
Manchester City Council	-	1,000	-	(1,000)	-
	31,202	41,110	(40,285)	(21,427)	10,600

Name of restricted fund:	Description, nature and purpose of the fund
Big Lottery Fund	~ To run a food bank providing volunteer opportunities, to build sustainability through a pantry and to provide a money mentoring programme. Also to employ 3 part time paid positions.
Big Lottery Covid	~ Towards covid support
We Love Manchester	~ To provide emergency food parcels and to run men's meals and games nights.

14. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	2022 Total
	£	£	£
Tangible fixed assets	-	1	1
Cash at bank and in hand	13,186	5,868	19,054
Other net current assets/(liabilities)	875	-	875
Total	14,061	5,869	19,930

Prior Year

	Unrestricted funds	Restricted funds	2021 Total
	£	£	£
Tangible fixed assets	-	1	1
Cash at bank and in hand	10,716	10,599	21,315
Other net current assets/(liabilities)	2,646	-	2,646
Total	13,362	10,600	23,962

15. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Accounts

COMPASSION PRISON MINISTRIES

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2021

Registered Charity No. 1161943
Company Registration No. 08348123

COMPASSION PRISON MINISTRIES

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Compassion Prison Ministries

Report of the trustees for the year ended 31ST January 2021

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st January 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities:

Due to Covid 19 restrictions during this difficult year, the prison ministry has become stagnant in its activities. The objectives remain as in previous years to visit and support as many Prison chaplains and prisoners as in previous years. The Charity aims to continue the visits into the following Prisons when restrictions are lifted.

The charity aims to continue to utilise and equip over 30 volunteers to visit HM prisons listed below;

- HMP Manchester male prison
- HMP Styal women's prison
- HMP Garth men's prison
- HMP Wymott men's prison
- HMP Hindley men's prison
- HMP Thorn Cross men's prison
- HMP Preston men's prison

A review of our achievements and performance:

The separation of the foodbank from the Prison Ministries charity has been successful, with all objectives being met, in supporting the foodbank through the separation. £1,000 donations unused for prison visiting costs have been donated to the food bank in Moss Side, Manchester. The CPM website has been updated to reflect the structural changes.

PRISON MINISTRY VISITS:

There have been no visits during the year due to Covid 19 restrictions.

Compassion Prison Ministries

Covid- 19 and its effect on charities activities:

All of the above activities relating to prison visiting have been paused until further notice from HM Government. All trustee meetings and training sessions have been conducted on Zoom for the health and safety of the members and social distancing regulations.

Financial review:

Total Income for year-end 31st January 2021 was £50,796 less total expenditure £40,337 provided a surplus of £10,459.

Investment powers and policy:

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

Reserves policy and going concern:

The balance held in unrestricted reserves at 31st January 2021 was £13,362 all of which are free reserves after allowing for funds tied up in tangible fixed assets. Total funds carried forward are £23,962.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. There are no material deficits in the charity's income accounts at year end 31st January 2021.

Risk management and Covid 19:

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. No Visits to Prisons will take place outside of Government restrictions.

Structure, governance and management:

Compassion Prison Ministries remains a company limited by guarantee governed by its Memorandum and Articles of Association dated 4th January 2013. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 2nd June 2015.

Compassion Prison Ministries

Appointment of trustees:

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years.

Trustee induction and training:

Training and envisioning for the trustees and current management has taken place in September 2020 by Zoom to re-focus on the vision objectives of the prison ministry within a Covid-19 environment and after separation from foodbank.

Organisation:

The board of trustees administers the charity. The board normally meets bi-monthly by zoom. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations:

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

During the year a trustee of Compassion Prison Ministries became a director of the separated food bank (Compassion Food Bank Limited – Company number: 13036065). As part of the separation Compassion Prison Ministries transferred the balances on the restricted funds of £21,427 to the new company, as well as assets with a net book value of £2,257 and donations of £2,260. This was done with the permission of the funders.

Reference and administrative information:

Charity Name: Compassion Prison Ministries

Charity Number: 1161943

Companies House Registration Number: 08348123

Directors and trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors (to date of signing)

Norma Walters - Treasurer & Trustee

Clive Whittle – Chair & Director

Paula Sharp - Trustee only

Haruna Musa Moda – Trustee only

Eric Scotland – Secretary & Director

Senior managers and consultants:

Clive Whittle, Eric Scotland, Tony Mason

Compassion Prison Ministries

Trustees responsibilities in relation to the financial statements:

The charity trustees (who are also the directors of Compassion Prison Ministries for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business. The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

Clive Whittle
Chair

Date: 30th September 2021

Independent examiner's report to the trustees of Compassion Prison Ministries

I report on the accounts of the company for the year ended 31st January 2021, which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anita King FCCA *A. M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive
 Beswick, Manchester, M11 3TQ

Date: 30th September 2021

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 JANUARY 2021

(including income and expenditure account)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 January 2021	Total Funds Year Ended 31 January 2020
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	9,167	-	9,167	10,841
Charitable Activities	(4)	-	41,110	41,110	75,538
Investment Income		17	-	17	8
Other Income		502	-	502	20
Total		9,686	41,110	50,796	86,407
Expenditure on:					
Charitable Activities	(5)	52	40,285	40,337	72,356
Total		52	40,285	40,337	72,356
Net income/(expenditure)		9,634	825	10,459	14,051
Transfers between funds	(14)	-	-	-	-
Net movement in funds		9,634	825	10,459	14,051
Reconciliation of funds					
Total funds brought forward	(14)	3,728	31,202	34,930	20,879
Transferred to Foodbank*		-	(21,427)	(21,427)	-
Total funds carried forward	(14)	13,362	10,600	23,962	34,930

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

*The foodbank which had been operating from Compassion Prison Ministries has set up their own Company (Compassion Food Bank Limited), Compassion Prison Ministries transferred all the assets related to foodbank activities on 30th June 2020 to the new company with permission from the funders.

The notes on pages 9 to 20 form part of these accounts.

BALANCE SHEET AS AT 31 JANUARY 2021

COMPANY REG NO: 08348123

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(10)	1	2,258
Total fixed assets		1	2,258
Current assets:			
Debtors	(11)	4,086	3,198
Cash at Bank & in Hand		21,315	40,070
Total current assets		25,401	43,268
Liabilities:			
Creditors: Amounts falling due within one year	(12)	1,440	10,596
Net current assets or liabilities		23,961	32,672
Total assets less current liabilities		23,962	34,930
Total net assets or liabilities		23,962	34,930
The funds of the charity:			
Unrestricted income funds	(14)	13,362	3,728
Restricted income funds	(14)	10,600	31,202
Total charity funds		23,962	34,930

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 30th September 2021

Norma Walters

Clive Whittle

The notes on pages 9 to 20 form part of these accounts.

Statement of Cash Flows for the year ending 31 January 2021

	Year Ended 31 January 2021 £	Year Ended 31 January 2020 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	10,459	14,051
Add back depreciation	-	1,830
Deduct investment income	(17)	(8)
Decrease/(increase) in debtors	(888)	(511)
Increase/(decrease) in creditors	(9,156)	9,511
Net cash used in operating activities	398	24,873
Cash flows from investment activities:		
Interest	17	8
Disposal of fixed assets	2,257	-
Net cash provided by investing activities	2,274	8
 Increase/(decrease) in cash and cash equivalents during the year	 2,672	 24,881
 Cash and cash equivalents brought forward	 40,070	 15,189
Transferred To Compassion Food Bank Limited	(21,427)	-
Cash and cash equivalents carried forward	21,315	40,070

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There were 7 restricted funds during the year. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose. Further details of each fund are disclosed in note 14.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together. Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

The costs of raising funds consists of licence fees, bad debts and event costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Equipment	25% on cost
Van	25% on cost

The van and equipment with a total net book value of £2,257 were transferred to Compassion Food Bank Limited during the year.

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value of their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does administer contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of the funds to a third party and the amount due to settle the obligation can be measured of estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £nil). Norma Walters is a trustee of Compassion Prison Ministries as well as director of Compassion Food Bank Limited (Reg Company number 13036065). During the year Compassion Prison Ministries donated £4,517 in cash and net book value of equipment to the foodbank as part of the separation of activities. Compassion Prison Ministries also transferred the balances on the foodbank restricted funds - an amount of £21,427. This was with the permission of the funders.

3. Donations and Legacies

	Unrestricted Year Ended 31 January 2021 £	Restricted Year Ended 31 January 2021 £	Total Funds Year Ended 31 January 2021 £
Offerings	9,167	-	9,167
	<u>9,167</u>	<u>-</u>	<u>9,167</u>

Prior Year

	Unrestricted Year Ended 31 January 2020 £	Restricted Year Ended 31 January 2020 £	Total Funds Year Ended 31 January 2020 £
Offerings	10,841	-	10,841
	<u>10,841</u>	<u>-</u>	<u>10,841</u>

4. Income from charitable activities

	Unrestricted Year Ended 31 January 2021 £	Restricted Year Ended 31 January 2021 £	Total Funds Year Ended 31 January 2021 £
Grants:			
Big Lottery Fund	-	9,283	9,283
Big Lottery Covid Fund	-	10,000	10,000
We Love Manchester	-	6,000	6,000
Independent Food Covid	-	100	100
Lord Mayor's Charity	-	500	500
Manchester City Council	-	14,227	14,227
Manchester City Council	-	1,000	1,000
	<u>-</u>	<u>41,110</u>	<u>41,110</u>

Prior Year

	Unrestricted Year Ended 31 January 2020 £	Restricted Year Ended 31 January 2020 £	Total Funds Year Ended 31 January 2020 £
Grants:			
Big Lottery Fund	-	83,821	74,538
Less Deferred to 2021	-	(9,283)	-
MCC Food Poverty	-	1,000	1,000
	<u>-</u>	<u>75,538</u>	<u>75,538</u>

5. Expenditure

5. Expenditure	Food Bank	Charitable Activities	Year Ended 31 January 2021	Year Ended 31 January 2020	
	£	£	£	£	
Expenditure on charitable activities:					
Employment Costs	-	16,274	16,274	33,886	
Pension Costs	-	634	634	384	
Food Bank Food	7,653	-	7,653	8,659	
Fareshare Membership	2,335	-	2,335	1,724	
Volunteer Travel Expenses	785	-	785	1,445	
Advertising	-	-	-	86	
Training	972	-	972	926	
Minor Equipment	-	-	-	235	
Storage Rent	183	-	183	4,527	
Room Hire	-	-	-	1,663	
Telephone	-	87	87	298	
Printing, Postage & Stationery	-	449	449	1,243	
Travel Expenses	193	341	534	4,361	
Van Tax, Repairs & Insurance	1,507	-	1,507	4,016	
Donation To Foodbank	4,517	-	4,517	-	
Governance Costs	-	660	660	660	
Support Costs	275	3,100	3,375	6,029	
Sundries	372	-	372	384	
Depreciation	-	-	-	1,830	
	18,792	21,545	40,337	72,356	
			2021	2020	
			Restricted Funds	40,285	57,045
			Unrestricted Funds	52	15,311
				40,337	72,356

6. Analysis of expenditure on charitable activities

As per note 5.

7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	Basis of apportionment	General Support	Governance	2021 Total	2020 Total
Accountancy Fees	type of expense	-	660	660	660
Payroll Bureau	type of expense	275	-	275	480
Bank Charges	type of expense	-	-	-	191
Cleaning & PPE	type of expense	316	-	316	526
Rent & Rates	type of expense	328	-	328	2415
Consultancy	type of expense	1,000	-	1,000	1275
Computer Software	type of expense	683	-	683	394
Repairs	type of expense	16	-	16	44
Insurance	type of expense	757	-	757	704
		3,375	660	4,035	6,689

8. Analysis of staff costs

	Year Ended 31 January 2021 £	Year Ended 31 January 2020 £
Wages and Salaries	16,274	33,886
Social Security Costs	-	-
Pension Costs	634	384
	16,908	34,270

The average number of employees during the year was 2 (previous year: 3).

The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil). No employee has benefits in excess of £60,000 (previous year: none). The payroll scheme was closed in June 2020.

9. Independent Examiner Fees

	Year Ended 31 January 2021 £	Year Ended 31 January 2020 £
Independent examination fees	660	660
Other financial services	275	480
	935	1,140

10. Tangible Fixed Assets

	Van	Equipment	Total
Cost		£	£
At 1 February 2020	4,000	5,460	9,460
Additions	-	-	-
Transferred To Foodbank	(4,000)	(509)	(4,509)
At 31 January 2021	-	4,951	4,951
Depreciation			
At 1 February 2020	1,998	5,204	7,202
Charge for Year	-	-	-
Eliminated on disposal	(1,998)	(254)	(2,252)
At 31 January 2021	-	4,950	4,950
NET BOOK VALUE			
At 31 January 2021	-	1	1
At 31 January 2020	2,002	256	2,258

11. Analysis of debtors

	2021	2020
	£	£
Debtors	502	-
Other Debtors	500	713
Prepayments	3,084	2,485
	4,086	3,198

Debtors and prepayments related to unrestricted funds both in 2021 and 2020.

12. Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors and accruals	1,158	1,031
Taxation and social security costs	282	282
Deferred Income	-	9,283
	1,440	10,596

Other than deferred income all creditors and accruals related to unrestricted funds for 2021 & 2020.

13. Deferred income

Deferred income comprises of a restricted grant received from Big Lottery Fund.

Balance as at 31st January 2020	9,283
Amount released to income earned from charitable activities	(9,283)
Amount deferred in year	-
Balance at 31st January 2021	-

14. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 February 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 January 2021
	£	£	£	£	£
General Fund	3,728	9,686	(52)	-	13,362
	3,728	9,686	(52)	-	13,362

Prior Year

	Balance at 1 February 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 January 2020
	£	£	£	£	£
General Fund	8,170	10,869	(15,311)	-	3,728
	8,170	10,869	(15,311)	-	3,728

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves" after allowing for all designated funds

Analysis of movements in restricted funds

	Balance at 1 February 2020	Incoming Resources	Resources Expended	Transferred to Foodbank	Balance at 31 January 2021
	£	£	£	£	£
Big Lottery Fund	31,202	9,283	(40,285)	-	200
Big Lottery Covid	-	10,000	-	-	10,000
We Love Manchester	-	6,000	-	(5,600)	400
Independent Food Covid	-	100	-	(100)	-
Lord Mayor's Charity	-	500	-	(500)	-
Manchester City Council	-	14,227	-	(14,227)	-
Manchester City Council	-	1,000	-	(1,000)	-
	31,202	41,110	(40,285)	(21,427)	10,600

Prior Year

	Balance at 1 February 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 January 2020
	£	£	£	£	£
Big Lottery Fund	12,709	74,538	(56,045)	-	31,202
MCC Food Poverty	-	1,000	(1,000)	-	-
	12,709	75,538	(57,045)	-	31,202

Name of restricted fund:	Description, nature and purpose of the fund
Big Lottery Fund	~ To run a food bank providing volunteer opportunities, to build sustainability through a pantry and to provide a money mentoring programme. Also to employ 3 part time paid positions.
Big Lottery Covid	~ Towards covid support
Manchester City Council	~ To provide emergency food parcels and to run men's meals and games nights.
We Love Manchester	~ Foodbank grant transferred to new organisation
Independent Food Covid	~ Foodbank grant transferred to new organisation
Lord Mayor's Charity	~ Foodbank grant transferred to new organisation
Manchester City Council	~ Foodbank grant transferred to new organisation

15. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	2021 Total
	£	£	£
Tangible fixed assets	-	1	1
Cash at bank and in hand	10,716	10,599	21,315
Other net current assets/(liabilities)	2,646	-	2,646
Total	13,362	10,600	23,962

Prior Year

	Unrestricted funds	Restricted funds	2020 Total
	£	£	£
Tangible fixed assets	255	2,003	2,258
Cash at bank and in hand	10,871	29,199	40,070
Other net current assets/(liabilities)	(7,398)	-	(7,398)
Total	3,728	31,202	34,930

16. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.