

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

**Compassion Prison Ministry  
Contents**

---

	<b>Page</b>
Trustees Annual Report	1 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Statement of Cash Flows	8
Notes to the Financial Statements	9 - 17

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

---

**Report of the trustees for the year ended 31<sup>st</sup> March 2025**

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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: 28<sup>th</sup> 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 £
<b>INCOME FROM</b>					
Donations and legacies	3	373	-	373	400
Investment income		134	-	134	220
<b>TOTAL INCOME</b>		507	-	507	620
<b>EXPENDITURE ON</b>					
Charitable activities	5	1,322	892	2,214	3,166
<b>TOTAL EXPENDITURE</b>		1,322	892	2,214	3,166
<b>NET INCOME/(EXPENDITURE)</b>		(815)	(892)	(1,707)	(2,546)
<b>NET MOVEMENT IN FUNDS</b>		(815)	(892)	(1,707)	(2,546)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	12	11,962	1,225	13,187	15,733
<b>TOTAL FUNDS CARRIED FORWARD</b>	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 £
<b>FIXED ASSETS</b>					
Tangible Assets	9	128	-	128	255
		128	-	128	255
<b>CURRENT ASSETS</b>					
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
<b>Creditors: Amounts falling due within one year</b>	11	371	-	371	547
<b>NET CURRENT ASSETS</b>		11,019	333	11,352	12,932
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		11,147	333	11,480	13,187
<b>NET ASSETS</b>		11,147	333	11,480	13,187
<b>THE FUNDS OF THE CHARITY</b>					
Restricted income funds	12	-	333	333	1,225
Unrestricted income funds	12	11,147	-	11,147	11,962
<b>TOTAL CHARITY FUNDS</b>		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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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)
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>(1,568)</b>	<b>(3,156)</b>

**CASH FLOWS FROM INVESTMENT ACTIVITIES:**

Interest	134	220
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>134</b>	<b>220</b>

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

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

**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
-----------	---------------

#### **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**

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

**5 Expenditure**

	<b>Charitable Activities £</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Expenditure on charitable activities</b>			
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>
		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
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.

	<b>Basis of apportionment</b>	<b>General Support £</b>	<b>Governance £</b>	<b>2025 £</b>
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

	<b>Basis of apportionment</b>	<b>General Support £</b>	<b>Governance £</b>	<b>2024 £</b>
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

	<b>2025 £</b>	<b>2024 £</b>
Wages and salaries	(187)	(95)
	<u>(187)</u>	<u>(95)</u>
Charitable activities	(187)	(95)
	<u>(187)</u>	<u>(95)</u>
	<b>2025</b>	<b>2024</b>
Average number of employees	-	-
Number of employees with benefits in excess of £60,000	-	-
	<b>2025 £</b>	<b>2024 £</b>
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**

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

**9 Tangible Fixed Assets**

	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 April 2024	5,459	5,459
At 31 March 2025	<u>5,459</u>	<u>5,459</u>
<b>Depreciation</b>		
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>
<b>Net Book Value</b>		
At 31 March 2025	128	128
At 1 April 2024	<u>255</u>	<u>255</u>

**10 Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Loans to officers	303	303
Prepayments	-	322
	<u>303</u>	<u>625</u>
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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**

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

**12 Analysis of charitable funds**

**Analysis of movements in unrestricted funds**

	<b>As at 1 April 2024 £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Transfers £</b>	<b>As at 31 March 2025 £</b>
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					
	<b>As at 1 April 2023 £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Transfers £</b>	<b>As at 31 March 2024 £</b>
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**

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

Previous reporting period

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

<b>Name of restricted fund:</b>	<b>Description, nature and purpose of the fund</b>
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.