

01 April 2024 to 31st March 2025

Charity number: 1199633



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Reference and Administrative Details

The charity was registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) on 12 July 2022

Charity Number: 1199633

Trustees: The following trustees served during the year:

	Appointed	Reappointed
Dr Cecilia Akrise Anim CBE, FRSA, FRCN (Chair)	13 Oct 2021	
Dr Ernest K Ahiaku MB, FRCS, FGCPs, DL (Vice Chair)	13 Oct 2021	
Dr Godfred Fordjour Boahen	22 May 2024	
Mr Peter M J Baxendell	13 Oct 2021	22 May 2024
Ms Ruth Elizabeth Flood	22 May 2024	
Mr William Schiller	13 Oct 2021	22 May 2024
Dr Geoffrey Mark Sharp	22 May 2024	

The following trustee left at the end of his term, not seeking reappointment:

Mr Ashley Andrew Paul Elliot	13 Oct 2024
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Key Management Personnel:

Chief Executive Officer:	Dr Yakubu Salifu
Chief Operating Officer & Secretary:	John Pryce Allanson Davies MBA
Chief Nursing Officer:	Katie Mary Eccles

Principal Place of Business:

Eastern House
15-16 Silver Street
Bradford on Avon Wiltshire
BA15 1JZ

Registered Office:

293 Bowerham Road
Lancaster
LA1 4AS

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Accountant:

Willow Accountancy Ltd
Tortworth Lodge
Tortworth
Wotton under Edge
S Glos
GL12 8HG

Bankers:

Lloyds Bank Plc
Lewisham, Branch,
PO Box 1000,
BX 1 1LT

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Report from our Chair of Trustees:

Dr Cecilia Akrise Anim CBE, FRSA, FRCN

It is with immense pride and gratitude that I present this year's Chair's Report on behalf of the Board of Trustees of COMPASS-Ghana. Over the past year, we have witnessed exceptional progress in the growth and impact of COMPASS-Ghana. Our integrated community-based palliative care model continues to break new ground. At COMPASS-Ghana, we are driven by a vision of accessible palliative care for all from establishing dedicated palliative care units and equipping frontline health professionals with essential training, to shaping national policy and elevating the voices of patients and families, our work is transforming how care is delivered—and whose needs are heard.

At COMPASS-Ghana, our business model is rooted in sustainable partnerships, evidence-based practice, and systems-level change. Our hard work reflects the strength of our approach and the expertise driving it. Together, we are building a scalable model that delivers compassionate, accessible palliative care for all. What is perhaps most remarkable is that this has been achieved with only three executive staff members all working on a pro-bono basis along with a small, dedicated volunteer base. I commend our efficient executive team: the Chief Executive Officer, the Chief Operating Officer, and the Chief Nursing Officer. Your commitment, skill, and compassion power this organisation.

The period 2024 to 2025 has seen significant development in terms of Governance and Board resilience. I am pleased to report that in my capacity as Joint Chair that both the UK Board and the Ghana NPOS Board over the reporting period have recruited new Trustees and Directors, with a number reengaging for a further term. Throughout the year we received regular updates from the joint leadership team and met as a Joint Board on two occasions and as an individual UK Board a further two, evidencing a strong commitment and a high regard for due diligence and governance. We have also witnessed strides in advocacy and international collaboration in areas of application and research. From invitations to speak at leading conferences in Sweden to recognition by the University of Nottingham. COMPASS-Ghana is now a recognised voice in the global palliative care conversation. We've also continued to deliver monthly newsletters, sharing stories, updates, and the humanity behind our mission—consistently and transparently.

But we are honest about the challenges. Like many charities, especially new ones, we face financial constraints. Operational funding remains our greatest hurdle. Yet despite this, we have never missed a report, never delayed a project unnecessarily, and never compromised our vision. Our commitment to accountability is reflected in three years of on-time, detailed annual reports. To our donors, volunteers, partners, and well-wishers—thank you. Your trust has made all of this possible. To those considering joining our mission: now is the time. We are not only building services; we are delivering care where and when it matters most. Let us grow this together. The work is far from over, but with your support, our next chapter will be even more impactful.

Warm regards,



Dr Cecilia Akrise Anim CBE, FRSA, FRCN
Joint Chair of Trustees, COMPASS-Ghana
25 June 2025

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Report from our Chief Executive Officer

Dr. Yakubu Salifu SFHEA, RN

I am honoured to present the CEO Report for COMPASS-Ghana for the financial year 1 April 2024 to 31 March 2025. In a time of both global and local uncertainty, COMPASS-Ghana has remained focused, resilient, and purpose-driven. Our mission *“to reduce suffering and hardship in resource-poor communities by embedding end-of-life care excellence into Ghana’s healthcare systems”*, continues to guide every aspect of our work.

Operational Progress and Strategic Delivery:

Building on the foundations laid in 2023, we operationalised the palliative care unit at Asamang SDA Hospital in the Ashanti Region. The clinical team is now active, offering regular clinics, home visits, pain management, and psychosocial support. During this reporting period, we delivered end-of-life care to 32 patients—22 women (average age 34) and 10 men (average age 39)—while providing bereavement and emotional support to 39 family members. We remain on track to reach our target of supporting 315 patients by year-end.

A key strategic milestone was the co-development of our Theory of Change. This framework provides clarity on how our interventions create measurable clinical, social, and economic outcomes. It now underpins our service delivery, advocacy, research, and data collection.

Financial Performance and Overview:

Like many early-stage charities, we face the challenge of securing sustainable funding in a volatile economic climate. Despite this, we are proud of the progress made. We have laid strong foundations, delivered on our core mission, and maximised our impact within the financial resources available. Our approach has been pragmatic and prudent. We have developed a pipeline of grant and philanthropic opportunities and continue to engage funders in a highly competitive environment. While long lead times mean we have not yet achieved the financial breakthrough we seek, our determination remains strong. We continue to focus on expanding income streams, knowing that the need for our work is urgent and growing.

Stakeholder Engagement and Strategic Recognition:

One of our proudest achievements this year was hosting a landmark stakeholder evening on 27 February 2025 in Accra. Organised in collaboration with Asamang SDA Hospital, the event convened regional leaders from health, education, faith, and enterprise to share experiences and forge future collaboration. It reinforced our growing presence as a practitioner-led, values-based organisation grounded in community delivery and practical partnership.

We warmly welcomed the Government of Ghana’s announcement of the Ghana Medical Trust Fund —Mahama Cares. This important national initiative affirms the rising importance of non-communicable disease management, including palliative and end-of-life care. As an NGO rooted in community-based practice, we stand ready to contribute where appropriate through dialogue and local innovation.

Recognition of our contribution continues to grow. In July 2025, the University of Nottingham will present COMPASS-Ghana with an award for our efforts in advancing regional palliative care delivery and international collaboration. This honour reflects the commitment of our volunteers, our growing partner network, and the impact of grassroots innovation led from within the Ashanti Region.

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Education, Regional Expansion, and Research:

We remain committed to capacity-building through high-quality training. Our ongoing partnership with Hospice Africa Uganda supports the delivery of palliative care education in Ghana. We are exploring accreditation pathways to formalise this offering. We are proud of the Train the Trainer programme designed and delivered by the new palliative team, which is building resilience and capacity across the Sekyere South District, Ashanti Region. The district served by Asamang SDA Hospital, a population of 150,000. To date some 80 Health Care professionals have been trained.

Plans to establish a second hub in Tamale, Northern Region, remain a strategic priority. We welcome collaboration from hospitals, clinicians, and funders aligned with this goal.

Our partnership with Lancaster University continues to yield impactful research, particularly in exploring scalable, community-led models of palliative care. This work informs policy and builds the evidence base to attract future funding.

We are especially grateful for the arrival of Christine Raoult, a retired Specialist Palliative Care Nurse (Consultant) from the UK, who has brought invaluable expertise to our clinical training efforts.

International Collaboration and Thought Leadership:

COMPASS-Ghana is increasingly recognised in global palliative care circles. We were honoured to publish a blog with the European Association for Palliative Care (EAPC), sharing insights from our work. At the end of May 2025, we will present at the EAPC Conference in Helsinki, showcasing our model and progress on an international stage.

These platforms not only build credibility but also deepens partnerships and supports our vision of shared learning.








Research Funding and Support:

Through the Friends of Lancaster University in America, we secured a £5,000 grant to support Ghana's national palliative care strategy. While terms of engagement are still being finalised, this marks a key step forward.

Additionally, Lancaster University awarded a grant of £9,193 in recognition of my dual role as CEO and Early Career Researcher. Though not directly attributed to COMPASS-Ghana, this funding enabled vital Theory of Change workshops with our team and student healthcare professionals—helping to embed palliative care awareness from the earliest stages of training.

Our Focus for 2025–2026

Our business plan for the coming year focuses on delivering vision with accountability. Our strategic priorities include:

-  Income generation and fiduciary oversight
-  Patient data and demographic analysis
-  Inclusive service delivery across age, gender, faith, and culture
-  Workforce education and resilience
-  Research and innovation
-  National policy engagement
-  Strong and effective governance

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Throughout we continue to define, deliver, and measure the social, clinical, and economic outcomes of our work. From regional expansion to government collaboration, our approach remains rooted in equity, compassion, and evidence.

A Call to Action

This mission is a shared one. I call upon Ghanaians everywhere—and friends of Ghana worldwide—to join us. Whether through time, skills, or resources, your contribution can help transform the way we care for people at the end of life.

To our co-founders, trustees in the UK, board of directors in Ghana, and our dedicated volunteers—thank you. We may be small in number, but our resolve is strong, and our impact is growing.



Dr. Yakubu Salifu, SFHEA, RN
Co-founder and CEO, COMPASS-Ghana

25 June 2025

Statement of Trustees Responsibility in Relation to the Financial Statement - Structure, Governance and Management

Our Governing Document:

The charity was registered with The Charity Commission as a Charitable Incorporated Organisation (CIO) on 12 July 2022.

The Trustees

The Board of Trustees is regularly reviewing the appointment of trustees, given the specialist positioning of the charity and its focus on supporting the delivery of end-of-life care into Ghana. The UK Board is quorate with seven active members and continues looking to recruit further trustees with an intent to establish an active Board of Nine by the end of 2025.

The professional skill mix of the Board is as important as is the gravitas, experience and cultural awareness of its members. Currently the Board is as follows:

Chair: Dr Cecilia Akrise Anim CBE FRSA FRCN - former President RCN. Appointed: 13 October 2021 with a term of 4 years

Vice Chair: Dr Ernest Komla Ahiaku MB, FRCS, FGCPs, DL - Retired former Clinical Lead for Urological Cancer in North Wales. Appointed: 13 October 2021 with a term of 4 years

Trustee: Mr Peter Michael James Baxendell - International Marketing - FTSE 100. Appointed: 13 October 2021 with a term of 3 years. Reappointed: 22 May 2024 with a term of 2 years

Trustee: Mr William Francis Schiller - Partner with Forvis Mazars LLP - Chartered Accountant: Appointed: 13 October 2021 with a term of 3 years. Reappointed: 22 May 2024 with a term of 3 years

Trustee: Dr Geoffrey Mark Sharp – Retired Senior partner and NHS Commissioner: Appointed: 22 May 2024 term of 3 years.

Trustee: Dr Godfred Fordjour Boahen – Head of Learning, Disability and Autism Westminster City Council: Appointed: 22 May 2024 term of 3 years

Trustee: Ruth Elizabeth Flood – People and Cultural Advisor Hospice UK: Appointed: 22 May 2024 term of 3 years

One Trustee Mr Ashley Andrew Pakenham Elliot - resigned at the end of his term, due to work commitments.

Recruitment

Board members and the Executive team work actively together to identify potential candidates, either from their networks or because of direct applications. Individuals are then discussed amongst the Board/Executive team to consider fit and contribution. Applications are also balanced against the rest of the Board, regarding equal diversity, skills mix, professional experience and availability.

Identified candidates will be invited to informally meet the Chair and another trustee. If the candidate proves to be appropriate and registers interest in pursuing their interest to become a

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Trustee. Then the candidate will be provided comprehensive information on the charity, its future intent and operations. In this process transparency is key.

If the candidate chooses to formally apply, then the candidate will be invited to a formal interview by a joint Board of the Trustees and Leadership Team, who will have an equal say in the formal appointment.

The Leadership Team

There have been no changes to the leadership team over the reporting period. All members currently work pro bono. The Chief Executive and the Chief Nursing Officer work .25 and the Chief Operating Officer full time.

- The Chief Executive Officer: Dr Yakubu Salifu - Relationships and Research
- The Chief Operating Officer: Mr John Davies - Management and Operations
- The Chief Nursing Officer: Ms Katie Eccles - Clinical and Education

The team regularly seek advice from trustees and professional colleagues and seek out pro bono support to enable additional capability across governance, financial reporting, social media and Information Technology.

It remains the intent as the financial landscape changes to invest in small management teams both in the UK and Ghana.

- **UK Future FTE Structure**
 - Joint COO
 - Joint Chief Nursing Officer
 - Finance Controller
 - Fund Raising Manager
- **Ghana NGO Future FTE Structure**
 - Country Manager
 - Finance Controller
 - Data Analyst
 - Social media and Public Relations (advocacy)
 - Driver and IT
 - Governance

The Board is quorate and met formally on four occasions over the reporting period:

- 22 May 2024
- 06 August 2024
- 11 September 2024
- 15 January 2025

Directors (Trustees) from our Ghana NGO were invited and were effectively represented at all meetings other than 1 April 2025.

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Full minutes were maintained along with core documents such as the Quarterly Financials, Risk Register, Action Log and Core Policies and shared with both boards.

All core policies have been reviewed on the 1 April 2025 and are published on the charity website. All partners working with COMPASS-Ghana are expected not only to understand, but also to comply with both the content and spirit of these policies as they relate to their national legislation and the shared objectives and purpose of both charities. There are clear guidelines in place to review all donations in line with the UK charities Commission guidelines, including our own policy, to prevent money laundering and inappropriate transactions.

All transactions via the UK account (Lloyds) are subject to scrutiny and there are clear limits of devolved financial autonomy

Fundraising Activities

Over the reporting period, the charity has faced a challenging financial position. The number one priority of the leadership team over the forthcoming reporting period is the establishment of credible income streams. The charity has no short-term liabilities.

We continue to develop an income portfolio that includes:

- **Trust and Grants** – Seeking grants that support the development of health and education in Ghana and West Africa.
- **Corporate** – Engaging with businesses that have a vested interest in Ghana and are committed to economic, social, and development goals for themselves, their shareholders, and the communities in which they operate. We are active members of the FCDO Diaspora network and aim to build similar links with entities based in the UK, Europe, and the USA.
- **Philanthropy** – Targeting high-net-worth and philanthropic individuals with a focus on palliative and end-of-life care, preferably providing unrestricted donations for maximum flexibility.
- **Events** – Organising general fundraising events such as physical challenges (e.g., marathons), presentations, and direct public appeals via social media channels.
- **Direct Giving** – Enabling individuals to donate monthly through the COMPASS-Ghana website and JustGiving portals.
- **Tax and Revenue Incentives** – Leveraging UK Gift Aid and Ghanaian tax exemption policies to enhance the value of donations. These opportunities are well promoted.
- **Advocacy and Call to Action** – Promoting awareness and garnering support through social media, community groups, faith-based initiatives, and direct donor outreach.
- **Research Grants** – Applying for research grants to expand and evidence COMPASS-Ghana's training, education, and conceptual models of care.
- **Commercial** – Exploring commercial opportunities, including business consultancy, appropriate sponsorships, lotteries, trades, and commissions driven through advocacy.

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Effectiveness of Giving

The ratio of income raised versus expenditure on charitable activities provides an interesting perspective, despite a significant reduction of income we continue to channel money into patient care rather than central overhead.

- FY 23/24: 76% of income raised was spent on charitable activities.

FY 24/25: 55% (excluding research grants); 69% (including the impact of research grants, not directly attributable to COMPASS-Ghana as revenue).

Policy on Reserves

COMPASS-Ghana is still in its early stages. Most funding received to date is unrestricted and supports operational and patient centric costs. Restricted funding is managed appropriately, reviewed quarterly at Board meetings, and reported annually.

Reserves are monitored quarterly. Trustees aim to maintain a reserve sufficient to cover three months of operating costs. In this reporting period, average monthly expenditure was approximately £850.

Risk Review and Action Log

The charity maintains an up-to-date Risk Policy and Action Log, reviewed quarterly by the Board. A Risk Register is actively maintained by the COO.

- Risks are scored based on an agreed scale of likelihood and impact.
- Commentary and action plans are logged accordingly.
- All Board members and leadership team members can submit potential risks for review.
- Confirmed risks are discussed, scored, and documented with corrective or mitigating actions.

This structured approach ensures that risk management is embedded in the operational and strategic oversight of COMPASS-Ghana.

Financial Review

Our financial challenges reflect those faced by many young charities, especially amid global economic volatility. Despite this, we have:

- Maintained fiscal discipline and maximised impact with limited funds.
- Built a pipeline of grant applications.
- Delivered all projects and reports on schedule.

We continue to pursue sustainable funding through diverse streams and international partnerships. We have established a robust donation infrastructure enabling:

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- Direct payment into Lloyds Bank (UK) and Standard Chartered (Ghana).
- Individual Gift Aid submissions.
- Direct donations and Gift Aid through JustGiving, our primary collection partner.
- Campaign integration via COMPASS-Ghana's JustGiving page.
- Mobile money donations (Ghana) through MTN and Vodafone Cash.

In our first three years, we are proud to have laid a solid foundation for delivering on our charitable ambitions, achieving more than one might expect given our constrained finances.

We have been pragmatic and prudent in managing our costs in line with available funding, always seeking to maximise operational delivery. We continue to develop a pipeline of potential grants and alternative sources of funding, recognising the highly competitive environment and the often-lengthy lead times associated with such opportunities.

While we have not yet achieved the sustainable funding we seek, our commitment to building resilient financial foundations remains strong. We are focused on finding and nurturing new sources of finance and are striving for a breakthrough that will allow us to scale our impact further.

Creditors

As recorded in the accounts, the sum of £23,222 is listed under creditors falling due after more than one year. This amount represents funds advanced by the charity's founders to support start-up activities from 2020 to the present. There is no formal agreement regarding a repayment timeline or interest payable. However, the founders expect these funds to be reimbursed once the charity becomes financially resilient and has a stable income stream.

In all funding applications, a contribution is requested to help cover ongoing central overhead costs necessary for delivering the charity's objectives. These costs are reviewed quarterly by the Board of Trustees.

Name	2025 £	2024 £	2023 £	Explanation
Mr John Davies	18,641	17,088	15,774	Increase includes unclaimed expenses. Balance from initial startup until the year end of FY 2022
Ms Katie Eccles	1,043	1,043	733	
Dr Yakubu Salifu	3,180	3,006	3,016	
Mr Ernest A Ahiaku	340	340	340	
Mr William Schiller	18	18	18	

Going Concern

The trustees have considered going concern and have strong expectations that the charity has adequate resources to continue operations for the foreseeable future.

At the time of writing May 2025, the charity holds £4,070 in the bank. This is sufficient to cover at least four months running costs at current levels.

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Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial Statements and accompanying notes.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



Dr Cecilia Akrise Anim CBE FRSA FRCN
Joint Chair of Trustees

25 June 2025

COMPASS-GHANA (Compassionate Palliative Services)

Statement of Financial Activities

for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	2	8,857	-	8,857	37,247
Other	3	2,787	10,000	12,787	-
Total		11,644	10,000	21,644	37,247
Expenditure on:					
Raising funds	4	1,044	-	1,044	866
Charitable activities	5	8,780	3,100	11,880	28,198
Other	6	10,239	-	10,239	8,369
Total		20,063	3,100	23,163	37,433
Net gains on investments		-	-	-	-
Net expenditure	7	(8,419)	6,900	(1,519)	(186)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(8,419)	6,900	(1,519)	(186)
Other gains and losses					
Net movement in funds		(8,419)	6,900	(1,519)	(186)
Reconciliation of funds:					
Total funds brought forward		(13,955)	-	(13,955)	(13,769)
Total funds carried forward		(22,374)	6,900	(15,474)	(13,955)

COMPASS-GHANA (Compassionate Palliative Services)

Balance Sheet

at 31 March 2025

Charity No. 1199633

		2025 £	2024 £
Fixed assets			
Tangible assets	10	2,410	3,334
		<u>2,410</u>	<u>3,334</u>
Current assets			
Debtors	11	708	1,781
Cash at bank and in hand		4,630	5,729
		<u>5,338</u>	<u>7,510</u>
Creditors: Amount falling due within one year	12	-	(3,304)
Net current assets		5,338	4,206
Total assets less current liabilities		7,748	7,540
Creditors: Amounts falling due after more than one year	13	(23,222)	(21,495)
Net liabilities excluding pension asset or liability		<u>(15,474)</u>	<u>(13,955)</u>
Total net liabilities		<u>(15,474)</u>	<u>(13,955)</u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		6,900	-
		<u>6,900</u>	<u>-</u>
Unrestricted funds	14		
General funds		(26,827)	(13,955)
Designated funds		4,453	-
		<u>(22,374)</u>	<u>(13,955)</u>
Total funds		<u>(15,474)</u>	<u>(13,955)</u>

Approved by the trustees on 25 June 2025

And signed on their behalf by:



W. Schiller

Trustee

25 June 2025

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Office Equipment	20% Straight line
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Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Notes to the Accounts

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

2 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Donations	8,516	8,516	34,722
Gift Aid	341	341	2,525
	<u>8,857</u>	<u>8,857</u>	<u>37,247</u>

Donated goods, facilities and services received

	Total 2025	Total 2024
	£	£
Events	-	8,147
Campaigns	4,813	23,625
Donations	2,453	1,450
Trusts & Funds	1,250	1,500
	<u>8,516</u>	<u>34,722</u>

3 Other income

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Misc Income	787	-	787	-
Grant Income	2,000	10,000	12,000	-
	<u>2,787</u>	<u>10,000</u>	<u>12,787</u>	<u>-</u>

4 Expenditure on raising funds

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Costs of generating voluntary income</i>			
Promotion	811	811	306
<i>Fundraising trading costs</i>			
Fund Raising Costs	251	251	560
<i>Investment management costs</i>			
Interest income	(18)	(18)	-
	<u>1,044</u>	<u>1,044</u>	<u>866</u>

5 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Charity Partner Support	3,938	3,100	7,038	6,694
Ghana Operations - UK support	787	-	787	7,094
Project Ashanti - set up and delivery	1,422	-	1,422	11,591
<i>Governance costs</i>				
Board meeting & expenses	673	-	673	807
Accounting & Administration	1,960	-	1,960	2,012
	<u>8,780</u>	<u>3,100</u>	<u>11,880</u>	<u>28,198</u>

6 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Advertising & Promotion	1,008	1,008	513
Premises costs	4,800	4,800	1,307
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	924	924	811
General administrative costs	2,416	2,416	2,916
Legal and professional costs	1,091	1,091	2,822
	<u>10,239</u>	<u>10,239</u>	<u>8,369</u>

Notes to the Accounts

7 Net expenditure before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	924	811

8 Trustee remuneration and expenses

	2025 Number	2024 Number
The nature of the reimbursed expenses	No trustees were paid expenses during this accounting period (2024, Nil)	

9 Staff costs

The charity had no payrolled staff in the reporting period (2024, NIL). It was entirely supported by volunteers.

10 Tangible fixed assets

	Office Equipment £	Total £
Cost or revaluation		
At 1 April 2024	4,403	4,403
At 31 March 2025	4,403	4,403
Depreciation and impairment		
At 1 April 2024	1,069	1,069
Depreciation charge for the year	924	924
At 31 March 2025	1,993	1,993
Net book values		
At 31 March 2025	2,410	2,410
At 31 March 2024	3,334	3,334

11 Debtors

	2025 £	2024 £
Other debtors	460	518
Prepayments and accrued income	248	1,263
	708	1,781

12 Creditors:

amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	2,324
Accruals	-	980
	-	3,304

13 Creditors:
amounts falling due after more than one
year

	2025	2024
	£	£
Other creditors	23,222	21,495
	<u>23,222</u>	<u>21,495</u>

Liabilities repayable in more than five
years after the balance sheet date

Other creditors represents amounts the charity owed to its members for start up activities: Mr John Davies £18,641; Ms Katie Eccles £1,043; Dr Yakubu Salifu £3,180; Dr Ernest Ahaiku £340 & Mr W Schiller £18 (2024: Mr John Davies £17,088, Ms Katie Eccles £1,043, Dr Yakubu Salifu £3,006, Dr Ernest Ahaiku £340 & Mr W Schiller £18).

14 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Restricted income funds:				
Grant Income	-	10,000	(3,100)	6,900
<i>Total</i>	<u>-</u>	<u>10,000</u>	<u>(3,100)</u>	<u>6,900</u>
Unrestricted funds:				
General funds	(13,955)	-	(12,872)	(26,827)
Designated funds:				
Donations/Gift Aid	-	9,644	(5,191)	4,453
Unrestricted Grant income	-	2,000	(2,000)	-
<i>Total</i>	<u>-</u>	<u>11,644</u>	<u>(7,191)</u>	<u>4,453</u>
Total funds	<u>(13,955)</u>	<u>21,644</u>	<u>(23,163)</u>	<u>(15,474)</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Grant Income To fund three palliative care hubs in Ghana supporting 315 patients initially.

Designated funds:

Donations/Gift Aid To support general charitable purposes, operational costs and strategic initiatives in UK and Ghana allowing Compass-Ghana to respond to emerging needs, sustain core services and invest in organisational development.

Unrestricted Grant income To support the holistic work of the Palliative Care team Asamang SDA Hospital

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	2,410	-	2,410
Net current assets	723	4,615	5,338
Creditors due in more than one year and provisions	(25,507)	2,285	(23,222)
	<u>(22,374)</u>	<u>6,900</u>	<u>(15,474)</u>