

**Compass Advocacy Network Limited**

**Registration number NI032676**

**Compass Advocacy Network Limited**

**Registered Charity Number: NIC 100988**

**Trustees' report and financial statements**

**for the year ended 31 March 2023**

## Compass Advocacy Network Limited

### Company information

Committee of Management	Alison Grundle	
- Trustees	Robert Irvine Ciara McLaughlin Alan McVicker Esther Barnes Carolyn Moffatt Aileen McDowell Heather Philips Jayne Taggart	Chairperson Treasurer  Resigned 17.07.2023
Company Secretary	Mrs J Schofield Ms D McKee	Resigned 20.07.2023 Appointed 20.07.2023
Senior Management	Mrs J Schofield Mrs L McKendry Mr K Duffy Mrs M Dooley Ms D McKee	Chief Executive Officer Director of Services Director of Social Enterprise Office/Resource Manager – ceased 30 <sup>th</sup> April 2022 Finance Manager – Commenced April 2022
Company Number	NI032676	
Principal and Registered office Until 27 <sup>th</sup> June 2023	20 Seymour Street Ballymoney Co Antrim BT53 6JR	
Principal and Registered office From 27 <sup>th</sup> June 2023	32 Lislagan Road Ballymoney Co Antrim BT53 7DD	
Auditors	EM Accountants 42A-44A New Row Coleraine BT52 1AF	
Bankers	Unity Trust Bank 9 Brindley Place Birmingham B1 2HB  Danske Bank 22 The Diamond Coleraine	
Solicitors	Macauley Wray 35 New Row Coleraine Co Londonderry BT52 1AH	

# Compass Advocacy Network Limited

## Contents

	<b>Page</b>
Trustees' report	<b>1-6</b>
Auditors' report	<b>7-10</b>
Statement of financial activities	<b>11-14</b>
Balance sheet	<b>15</b>
Cash flow statement	<b>16</b>
Notes to the financial statements	<b>17-24</b>

## Compass Advocacy Network Limited

### Trustee's Report (including Directors' Report) For the year ended 31 March 2023

The Trustees who are also directors of the company for the purposes of the Companies Act, present their report and the financial statements for the year ended 31<sup>st</sup> March 2023.

The information with respect to trustees, directors, officers and advisers set out on the information page, forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their annual accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), The Companies Act 2006 and UK Generally Accepted Practice.

#### Principal activities and business review

##### Our Aims and Objectives:

Our charity's purposes are as set out in the objects clauses in the Company's Memorandum of Association.

The Company's objects are specifically restricted to the promotion, preservation, protection and safeguarding of mental and physical health and wellbeing, the promotion of social inclusion, the relief of poverty and unemployment, the advancement of education and the promotion of the benefit and wellbeing of people with learning disabilities and associated problems (hereinafter called the "beneficiaries") resident in Northern Ireland and the surrounding area and in particular but not exclusively the Northern Health and Social Care Trust area, the Causeway area ("hereinafter called the "area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion by associating service users, the statutory and local authorities, community and voluntary organisation, healthcare providers and the inhabitants in a common effort to promote social inclusion and advance education with the objective of improving the conditions of life for the said beneficiaries and in particular:

- a) to advance the education of the beneficiaries and to relieve unemployment through the promotion, facilitation, management, organisation and support of vocational and educational training and supported employment schemes for people with learning disabilities, difficulties and associated problems to assist the beneficiaries in obtaining new skills, qualifications, employment or practical work experience and thereby assisting in developing independent living skills.
- b) to advance education and promote and protect the physical and mental health of people with learning disabilities and associated problems through the provision of advocacy services, advice, support and facilities in the interests of social welfare for recreation or other leisure-time occupation with the objective of improving the conditions of life for the said beneficiaries so as to develop their physical, mental and emotional capacities and self-confidence;
- c) to promote or assist in the promotion, facilitation and organisation of capacity building programmes and projects for the beneficiaries within the area of benefit who have need of such assistance as a result of their youth, age, ill health, disability or infirmity, or social and economic circumstances, by the provision of information and training, advice, mentoring, classes, workshops, support and instruction in an effort to increase the abilities, skills and self-confidence of the beneficiaries;
- d) to promote social inclusion and integration for the public benefit by association together volunteers and organisations in a common effort to raise public awareness of the issues affecting those suffering from learning disabilities, difficulties and associated problems and their families and carers and to promote the participation of the beneficiaries in all aspects of society.
- e) to provide programmes of social, recreational, and educational activities for young people with learning disabilities ages 12-17 in the area of benefit in an effort to promote their physical, mental and personal capacities.

## Compass Advocacy Network Limited

### Trustee's Report (including Directors' Report) For the year ended 31 March 2023

.....continued

For, the purposes of this clause the expression "learning disability" shall include any learning disability, difficulties and associated problem or those who appear on the autistic spectrum, developmental disability of the mind, sensory impairment, acquired brain injury or mental health problem.

For the purposes of this article 'socially excluded' means people who are excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; poor educational or skills attainment; youth, age, disability or infirmity and social and economic circumstances.

#### **Ensuring our work delivers our aims**

Our aims, objectives and activities are reviewed, monitored and assessed through our on-going programme of Directors Meetings. The Board assures adherence to the Charity Commission's general guidance on public benefit in assessing compliance with stated aims and objectives and in programming future activities. The Board of Directors is made up of the legal Directors of the Company who are individuals within the statutory, business, voluntary and community sectors. The Board of Directors meet and assume overall responsibility for all decisions made by the Management Board.

#### **The focus of our work**

The core focus of our work at CAN is centred around people. As a user-led entity, our objective is to empower individuals utilising our services, fostering their strengths while remaining adaptable to evolving user requirements. Our pride stems from maintaining an independent, user-driven, progressive, and proactive organisation.

We want people with learning disabilities to be the best they can be, to have aspirations, to have choice and take control of their lives, be responsible citizens and speak up for and be good role models for their peers. We are about "Enhancing Lives and Creating Change" for individuals through a range of projects and social enterprises, all focused on enabling people to become self-advocates, to improve their employability, self-esteem and confidence.

The beneficiaries of Compass Advocacy Network are all people living in Northern Ireland (and mainly, but not exclusively, the Causeway Area) and, in particular but not exclusive of others, people with learning disabilities, difficulties and associated problems (including those on the autistic spectrum, acquired brain injury or mental health problem). There are no harms resulting from any of the purposes. No person connected with the organisation gains a private benefit which is more than incidental to carrying out the purposes.

The main areas of charitable activity are carried out through providing vocational/educational training and supported employment schemes to enable their beneficiaries to gain work and life skills, through the provision of advocacy services, advice, support and facilities to support social, leisure and recreational activities, information services and training courses, workshops etc. In addition, CAN brings together volunteers, parents and carers in a common effort to raise public awareness of learning disability, difficulty and associated problems.

#### **CAN Social Enterprises**

CAN's Social Enterprises, encompassing CAN Can Recycling, CAN Can Bazaar, and CAN Can Upcycling, remained operational throughout this period. However, the recycling of cardboard, aluminium, and plastics was halted in March 2023.

#### **WE CAN**

WE CAN received funding from the European Social Fund, the Department for the Economy, and was supplemented by matched funds sourced from CAN's generated income and the Northern Health and Social Care Trust; notably, all set targets were achieved. WECAN was successful in the acquisition of funding in March 2023 from the UK Shared Prosperity Fund (UKSPF) for a forthcoming two-year term.

#### **The BASE Programme (Ballymoney, Ballymena and Coleraine)**

During this period, CAN steadfastly provided social and leisure avenues (255 opportunities) for adults with learning disabilities within the Causeway region. This initiative was undertaken in collaboration with the Northern Health and Social Care Trust (NHST).

**Trustee's Report (including Directors' Report)  
For the year ended 31 March 2023**

.....continued

**The Hub**

The Hub, a weekly drop in service, Funded by BBC Children in Need for young people with Learning Disabilities, Autism, Mental Health concerns and their non-disabled peers thrived during the 22/23 year.

**Blast**

The "Building Lives through Activity, Support, and Therapy" (BLAST) initiative commenced its journey in January 2023. This comprehensive five-year program, encompassing therapeutic, social, and supportive elements, is tailored for children and young individuals aged 8 to 18. The funding for this program is made possible by the National Lottery Community Fund.

**Can Grow**

A youth social action project funded by BBC Children in Need, CAN Grow will empower young people with learning disabilities, autism and neuro diverse conditions to make societal changes that matter to them. The young people have decided to combat food poverty, design and build an inclusive wild nature playground and to create a campaign and lobby the council to salvage local shared spaces.

**CAN Live**

An advice programme funded by the Nationwide Foundation, CAN Live was focussed on helping people into and sustaining their own homes, The project was time-limited and completed successfully over 12 months.

**Best Buddies Citizens**

The Best Buddies project demonstrated sustained growth as it actively recruited members and organised a diverse array of events; including a festive Christmas Party at Lislagan Farm, a fun filled St. Patrick's celebration with a wide selection of monthly activities. Alongside these activities were remarkable holiday trips to 6 distinct destinations, such as Centre Parcs, Harry Potter World, and Newcastle, among others. Best Buddies is continuing into its fifth year with funding from the National Lottery Community Fund.

**Josephine & Jack**

Josephine and Jack, life-sized anatomically correct puppets, have proven to be effective in the areas of awareness and education. They play a pivotal role in shedding light on Mental Health, Self-Care, Relationship, and Sexual Health topics. This reporting period saw the utilisation of Josephine and Jack in both group and one-on-one sessions; a recent example being a session titled 'What is friendship?' conducted with a local primary school.

**Lislagan Farm**

In October 2022, a significant milestone was achieved as CAN successfully relocated all offices to the Lislagan Farm site, following comprehensive renovations. This strategic move further solidified Lislagan Farm's role in catering to children and adults facing learning disabilities, autism, and mental health issues.

Lislagan Farm continues to stand as an all-encompassing haven, offering a space enriched with social and leisure opportunities, fostering friendships, well-being, and therapeutic interventions. Nestled within a mature landscape, the farm boasts nature trails, an orchard, polytunnels nurturing flowers and vegetables, as well as an array of poultry and small animals. Since the renovations Lislagan Farm now has a purpose built training room which has been utilised for many different events from team meetings, to conferences and educational purposes.

Lislagan farm serves as a platform for an expanded training program. This initiative equips participants with essential soft skills, health and safety knowledge, and valuable work experience. It currently spans disciplines such as processing, horticulture, land management, with plans to accommodate training in hospitality, which will be facilitated through the presence of a coffee shop and respite accommodations.

Moreover, Lislagan Farm will address the pressing need for respite by providing two Airbnb-style units within the original farm building. These accommodations include a 4-bed unit designed for individuals with complex needs, in addition to 12 respite pods, enabling individuals to enjoy a truly nature-oriented holiday experience within rural North Antrim.

## Compass Advocacy Network Limited

### Trustee's Report (including Directors' Report) For the year ended 31 March 2023

.....continued

#### Financial Review

The financial overview for the year is outlined in the financial statements, spanning pages 11 to 14. Throughout 2022-23, CAN confronted persistent limitations and uncertainties in funding, compounded by escalating service demands within an increasingly challenging financial environment.

CAN's Management Team demonstrated adeptness in navigating these challenges. Despite the difficulties, they succeeded in securing essential funding from a variety of sources. These include UKSPF, The Northern Health and Social Care Trust, The National Lottery Community Fund, The Rank Foundation, Children in Need, CDHN, LFT Charitable Trust, The Community Foundation, The Nationwide Foundation, Causeway Coast and Glens Borough Council, along with other minor grants. Concurrently, efforts persist to augment income streams through continued development within our social enterprises.

#### Principal funding streams

CAN continues to rely principally on grant funding but the expansion of its retail portfolio and acquisition of Lislagan farm demonstrates the charity actively seeking ways to further develop opportunities for income generation in order to relinquish its reliance on statutory funding.

#### Investments policy

Aside from retaining a prudent amount of reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for long term investment.

#### Reserves policy

In 2021-2022, the Management Committee examined the charity's requirements for reserves in light of the main risks to the organisation. Prior to this period, it established a policy whereby the unrestricted funds not committed or invested in tangible assets (free reserves) held by the charity should be between 3 and 6 months running costs. However, in preparation for the acquisition of Lislagan Farm, CAN undertook to review the Reserves Policy to enable the use of reserve funds where an argument could be made that this would benefit the organisation in the long term.

Budgeted expenditure for 2023-24 is £805,389 therefore the target is £201,347 to £402,695 in general funds.

Reserves are needed to meet the working capital requirements of the charity and the Management Committee are confident that at this level they would be able to continue the current activities of the charity in the event of a drop-in funding. At 31<sup>st</sup> March 2023 the Charity held reserves of £597,850 of which £134,614 were restricted funds, however it did not have any free reserves due to the purchase of property at Lislagan, but the long-term strategy is to continue to build reserves through planned operating surpluses.

#### Plans for the future

The charity plans to continue with the provision of existing range of facilities and projects, set out above in forthcoming years, subject to maintaining on-going funding arrangements. The charity intends to further develop services for the benefit of its service users in line with strategic objectives.

#### Governing document

Compass Advocacy Network Limited is a charitable company limited by guarantee (N132676) incorporated on 17<sup>th</sup> July 1997 and registered as a charity with HM Revenue and Customs. The company was further acknowledged as being a Charity by the Charity Commission of Northern Ireland on 2<sup>nd</sup> February 2015. The Charity Commission No. is NIC100988. The trustees and secretary of the charity are listed on the information page. The principal and registered office of the charity is also listed on the information page together with the details of the professional advisors and bankers.

**Trustee's Report (including Directors' Report)  
For the year ended 31 March 2023**

.....continued

**Recruitment and appointment of Board of Directors**

The Directors of the Company are also charity trustees for the purposes of Charity Law. Under the requirements of the Memorandum and Articles of Association, Directors are elected at an AGM from amongst those persons nominated as Ordinary Members. The Directors have the power at any time to appoint any person, who need not be a member of the company to be a Director, either to fill a casual vacancy or as an addition to the existing Directors. Any Director appointed so serves only until the next AGM at which the Directors are to be elected and are then eligible for re-election.

The Board of Directors sit on the Management Board and have the power to ratify decisions thereof.

**Organisational Structure**

CANs Board meets quarterly and are responsible for the strategic direction and policy of the organisation. At the end of March 2023, the Management Board had 10 members from a variety of backgrounds relevant to the work of the charity. All the members of the Management Board hold responsibility as Directors. The Day to Day responsibility for the provision of services lies with the CEO. The CEO works with the Senior Management Team (including the Director of Services, Director of Enterprises and the Resource Manager). A Peoples Forum' (made up of representatives from each of the organisations' projects/services) meets bi-monthly to ensure that the charity best meets the needs of its service users and that this is fed directly into the strategic plan.

**Taxation**

As a charity the company is not liable for corporation tax on its other income or on capital gains to the extent that these are applied to its charitable objects.

**Statements of trustees' responsibilities in respect of the annual report and the financial statements**

Company law 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 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 these financial statements, the directors are required to:-

- select suitable accounting policies and apply them consistently;
- observe methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether the UK Accounting Standards have been followed; subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and that help ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Compass Advocacy Network Limited**

**Trustee's Report (including Directors' Report)  
For the year ended 31 March 2023**

.....continued

**Statement of disclosure of information to the auditors**

So far as each of the trustees in office at the date of approval of these financial statements is aware:-

- there is no relevant information of which the charity's auditors are unaware; and
- they have taken all the steps that they ought to have taken as trustees/directors in order to make themselves aware of any relevant information and to establish that the charity's auditors are aware of that information.

**Auditors**

A resolution proposing that EM Accountants be re-appointed as auditors of the charity will be put to the Annual General Meeting.

**Small company provision**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved and authorised for issue by the trustees on 13<sup>th</sup> September 2023 and signed on their behalf by

Robert Irvine  
**Chairman**

## Compass Advocacy Network Limited

### Independent auditor's report to the trustees of Compass Advocacy Network Limited

#### Opinion

We have audited the financial statements of Compass Advocacy Network Limited (the 'charitable company') for the year ended 31<sup>st</sup> March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31<sup>st</sup> March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Compass Advocacy Network Limited

### Independent auditor's report to the trustees of Compass Advocacy Network Limited

.....continued

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors report has been prepared in accordance with applicable legal requirements.

#### Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

#### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## Compass Advocacy Network Limited

### Independent auditor's report to the trustees of Compass Advocacy Network Limited

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Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

On the basis of our understanding of the legal and regularity framework applicable to the company and the industry in which it operates, we considered the risk of non-compliance and to what extent it might have a material effect on the financial statements. The principal laws and regulations that we determined as being the most significant are the Companies Act 2006, 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 issued in October 2019 SORP (FRS 102) "The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" and the relevant UK tax compliance regulations.

- We made enquiries of management to understand how the company is complying with its legal and regularity obligations.
- We read the board minutes to determine whether any fraud or non-compliance had been identified by the company.
- We evaluated the susceptibility of the financial statements to material misstatement and discussed with management the areas where we believed the risk of fraud may be higher and what procedures are in place to prevent or detect fraud or non-compliance.
- We reviewed manual journal entries for any unusual postings.
- We performed tests in areas where significant accounting estimates and judgments are made to assess their reasonableness.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriated to provide a basis for our opinion, The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate, in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

**Compass Advocacy Network Limited**

**Independent auditor's report to the trustees of  
Compass Advocacy Network Limited**

.....continued

- conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosure, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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**Paul McKillop FCCA (senior statutory auditor)**  
**For and on behalf of EM Accountants, Statutory Auditor**  
**42A-44A New Row**  
**Coleraine**  
**BT52 1AF**  
**13<sup>th</sup> September 2023**

**Compass Advocacy Network Limited**

**Statement of financial activities (incorporating summary income and expenditure account)  
for the year ended 31 March 2023**

	Notes	Restricted £	Unrestricted £	2023 £	2022 £
<b>Income</b>					
Grants	2	663,024	35,847	698,871	653,630
Interest		-	748	748	784
Fundraising/donations/generated income		51,436	300,183	351,619	282,008
<b>Total income</b>		<u>714,460</u>	<u>336,778</u>	<u>1,051,238</u>	<u>936,422</u>
<b>Expenditure - Charitable Activities</b>					
Salaries and National Insurance		452,463	144,119	596,582	567,988
Pension		32,141	10,582	42,723	45,378
Staff Healthcare		3,441	1,147	4,588	3,837
Meetings & Project Expenses		56,760	1,136	57,896	35,055
Travel Expenses		2,784	799	3,583	996
Motor Expenses		2,738	8,499	11,237	11,444
Printing, Stationery & Postage		1,456	75	1,531	2,812
Shop Stock		26	6,454	6,480	6,423
Audit & Accountancy		5,814	2,741	8,555	10,647
Other Professional Fees		4,682	132	4,814	3,818
Depreciation of Fixtures & Fittings		20,267	6,755	27,022	18,808
Depreciation of Motor Vehicles		8,259	4,792	13,051	13,619
Loss on Disposal of Fixed Asset		-	-	-	2,168
Insurance		6,680	840	7,520	7,964
Repairs & Equipment Rental		22,208	14,044	36,252	40,319
Telephone/electric		23,399	7,830	31,229	26,700
Subscriptions & Donations		6,922	150	7,072	4,609
Bad Debts		-	1,515	1,515	-
Rent & Property Expenses		37,776	36,648	74,424	76,620
Advertising & Promotion		6,126	-	6,126	1,999
Bank Interest & Charges		16,978	1,747	18,725	7,771
Training & Conferences		10,608	349	10,957	10,019
Sundry Expenses		1,666	416	2,082	3,975
<b>Total expenditure</b>		<u>723,194</u>	<u>250,770</u>	<u>973,964</u>	<u>902,969</u>
Net income (expenditure) before transfers		(8,734)	86,008	77,274	33,453
Gross transfers between funds		-	-	-	-
Net movement in funds for the year		<u>(8,734)</u>	<u>86,008</u>	<u>77,274</u>	<u>33,453</u>
Fund balances brought forward		143,348	377,228	520,576	487,123
Fund balances carried forward		<u>134,614</u>	<u>463,236</u>	<u>597,850</u>	<u>520,576</u>

**Compass Advocacy Network Limited**

**Statement of financial activities (incorporating summary income and expenditure account)  
for the year ended 31 March 2023**

.....continued

All amounts relate to continuing operations of the charity.

The charity has no recognised gains or losses other than those included in the results above, and therefore no separate statement of gains and losses has been presented.

Compass Advocacy Network Limited

Statement of financial activities (incorporating summary income and expenditure account)  
for the year ended 31 March 2022

	Notes	Restricted £	Unrestricted £	2022 £
<b>Income</b>				
Grants	2	637,631	15,999	653,630
Interest		-	784	784
Fundraising/donations/generated income		17,983	264,025	282,008
<b>Total income</b>		<u>655,614</u>	<u>280,808</u>	<u>936,422</u>
<b>Expenditure - Charitable Activities</b>				
Salaries and National Insurance		428,328	139,660	567,988
Pension		35,174	10,204	45,378
Staff Healthcare		3,321	516	3,837
Meetings & Project Expenses		34,268	787	35,055
Travel Expenses		794	202	996
Motor Expenses		6,156	5,288	11,444
Printing, Stationery & Postage		2,449	363	2,812
Shop Stock		464	5,959	6,423
Audit & Accountancy		7,437	3,210	10,647
Other Professional Fees		2,431	1,387	3,818
Depreciation of Fixtures & Fittings		14,106	4,702	18,808
Depreciation of Motor Vehicles		6,869	6,750	13,619
Loss on Disposal of Fixed Asset		1,931	237	2,168
Insurance		5,292	2,672	7,964
Repairs, Renewals & Equipment Hire		25,112	15,207	40,319
Telephone/electric		18,679	8,021	26,700
Subscriptions & Donations		4,483	126	4,609
Rent & Property Expenses		41,451	35,169	76,620
Advertising & Promotion		1,801	198	1,999
Bank Charges		7,623	148	7,771
Training & Conferences		9,499	520	10,019
Sundry Expenses		3,758	217	3,975
<b>Total expenditure</b>		<u>661,426</u>	<u>241,543</u>	<u>902,969</u>
Net income (expenditure) before transfers		(5,812)	39,265	33,453
Gross transfers between funds		-	-	-
Net movement in funds for the year		<u>(5,812)</u>	<u>39,265</u>	<u>33,453</u>
Fund balances brought forward		149,160	337,963	487,123
Fund balances carried forward		<u>143,348</u>	<u>377,228</u>	<u>520,576</u>

**Compass Advocacy Network Limited**

**Statement of financial activities (incorporating summary income and expenditure account)  
for the year ended 31 March 2022**

.....continued

All amounts relate to continuing operations of the charity.

The charity has no recognised gains or losses other than those included in the results above, and therefore no separate statement of gains and losses has been presented.

**The notes on pages 17 to 24 form an integral part of these financial statements**

**Compass Advocacy Network Limited**

**Balance sheet  
As at 31 March 2023**

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	6		713,170		543,435
<b>Current assets</b>					
Debtors	7	62,376		46,826	
Cash at bank and in hand		200,571		327,712	
			262,947		374,538
<b>Creditors: amounts falling due within one year</b>	<b>8</b>		(78,401)		(99,056)
<b>Net current assets</b>			184,546		275,482
<b>Total assets less current liabilities</b>			897,716		818,917
<b>Creditors: amounts falling after one year</b>	<b>9</b>		(299,866)		(298,341)
<b>TOTAL NET ASSETS LESS LIABILITIES</b>			597,850		520,576
<b>Funds of the Charity</b>					
Restricted funds	12		134,614		143,348
Unrestricted funds	12		463,236		377,228
<b>Members funds</b>			597,850		520,576

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with 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 issued in October 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The financial statements were approved and authorised for issue by the Board on the 13<sup>th</sup> September 2023 and signed on its behalf by:

\_\_\_\_\_  
**Robert Irvine**  
Trustee

**Registration No. NI032676**

**The notes on pages 17 to 24 form an integral part of these financial statements**

**Compass Advocacy Network Limited**

**Cash Flow Statement for the year ended 31 March 2023**

	Notes	2023 £	2022 £
<b>Cash flow from operating activities</b>	<b>17</b>	81,919	422,582
<b>Net cash flow from operating activities</b>		81,919	422,582
 <b>Cash flow from investing activities</b>			
Payments to acquire tangible fixed assets		(209,808)	(478,732)
Proceeds on disposal of tangible fixed assets		-	19,320
Interest Received		748	784
<b>Net cash flow from investing activities</b>		(209,060)	(458,628)
 <b>Net increase/(decrease) in cash and cash equivalents</b>		(127,141)	(36,046)
<b>Cash and cash equivalents at 1st April</b>		327,712	363,758
<b>Cash and cash equivalents at 31st March</b>		200,571	327,712

**The notes on pages 17 to 24 form an integral part of these financial statements**

## Compass Advocacy Network Limited

### Notes to the financial statements for the year ended 31 March 2023

#### 1 Accounting policies

##### 1.1 General information and basis of preparation

The charity is a private company limited by guarantee and incorporated in Northern Ireland (registration number NI032676). Its registered office from 27<sup>th</sup> June 2023 is 32 Lislagan Road, Ballymoney, Co Antrim, BT53 7DD. Prior to this it was 20 Seymour Street, Ballymoney, Co Antrim, BT53 6JR. The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### 1.2 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended. The carrying value of tangible fixed assets are reviewed annually for impairment if events or changes in circumstances indicate the carrying value may not be recoverable.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:-

Fixtures & Fittings	-	20%	Straight line
Motor vehicles	-	25%	Straight line

##### 1.3 Incoming resources

Income is recognised on a receivable basis when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The specific bases are as follows:-

###### Donations and gifts

Voluntary income received by way of donations and gifts to the charity is included in full in the Statement of Financial Activities when received.

###### Legacies

Legacies are recognised as income when there is entitlement, probable receipt and measurability of the legacy.

###### Investment income

Investment income is accounted for on a receivable basis.

###### Grants

Revenue grants are credited to income resources on the earlier date of when they are received or when they are receivable, unless they relate to a specific future period, in which case they are deferred.

Grants for the purpose of capital expenditure are credited to restricted incoming resources when receivable and released to revenue over the estimated useful life of the relevant assets.

**Notes to the financial statements  
for the year ended 31 March 2023**

.....continued

**1.4 Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

**Cost of generating funds**

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of other income generation e.g. the costs associated with investment portfolio.

**Charitable expenditure**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Governance costs**

Governance costs include those incurred in the governance of its assets and are associated with constitutional, statutory and strategic requirements.

**1.5 Debtors**

Debtors are stated after all known bad debts have been written off and specific provision has been made against all debts considered doubtful of collection.

**1.6 Fund accounting**

The charity has various types of funds for which it is responsible and which require separate disclosure. Definitions of these various types of funds are as follows:-

**Restricted funds**

Restricted funds are to be used for specified purposes as laid down by the donor. The restrictions on the use of the funds are legally binding on the board of directors.

**Unrestricted funds**

Unrestricted funds are donations and other incoming resources received or generated which are expendable at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**1.7 Employee benefits**

When employees have rendered service to the charity, the short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The company operated a defined contribution plan for the benefit of its employees. The pension cost charged in the financial statements represent the contribution payable by the company during the year. The regular cost of providing retirement pensions and related benefits is charged to the statement of financial activities over the employees' service lives on the basis of a constant percentage of earnings.

Notes to the financial statements  
for the year ended 31 March 2023

.....continued

**1.8 Going concern**

The Trustees have considered the effect of the Covid 19 pandemic on the Charity and its ability to meet its working capital requirements. Having considered all matters the Trustees believe that there are no material uncertainties about the charity's ability to continue.

**1.9 Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the trustees are required to make judgements (apart from those involving estimates), estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the revision and future period where the revision affects both current and future periods.

**2 Grants receivable**

	Restricted	Unrestricted	2023	2022
	£	£	£	£
BBC Children in Need	26,310	-	26,310	16,536
Big Lottery Fund	-	-	-	38,873
National Lottery Community Fund	120,290	-	120,290	70,438
Nationwide Community Grant	-	-	-	49,677
Department for Communities	14,326	17,016	31,342	14,464
Ulster University	-	-	-	14,832
Rank Foundation	35,000	-	35,000	7,500
Ulster Wildlife Trust	13,562	-	13,562	-
Community Development & Health Network	5,000	-	5,000	21,920
Community Foundation NI	-	-	-	5,000
LFT Charitable Trust	50,000	-	50,000	-
ESF Programme	161,825	-	161,825	155,697
Causeway Coast & Glens Borough Council	3,604	-	3,604	5,072
Department for Finance	-	-	-	8,285
Northern Health & Social Care Trust	228,602	18,831	247,433	233,336
Other grant income	4,505	-	4,505	12,000
	663,024	35,847	698,871	653,630

Unrestricted grants received in the 2022 year were Department of Communities - £7,714 and Department for Finance - £8,285. All other grants received were restricted funds.

**Compass Advocacy Network Limited**

**Notes to the financial statements  
for the year ended 31 March 2023**

.....continued

**3 Auditors' remuneration**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Auditors' remuneration - audit of the financial statements	<u>4,690</u>	<u>2,735</u>
Auditors' remuneration - other fees:		
Other services	<u>3,546</u>	<u>6,962</u>

**4 Staff costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	551,487	528,122
Social security costs	45,095	38,865
Employer contributions to defined contribution pension scheme	42,723	45,378
	<u><u>639,305</u></u>	<u><u>613,365</u></u>

No employee received emoluments of more than £60,000 (2022: None)

The company operated a defined contribution pension scheme for its employees. The amount recognised as an expense in the period was £42,723 (2022: £45,378). Contributions outstanding at the year end amount to £5,703 (2022: £19,959). The total amount of employee benefits received by key management personnel in the year was £179,543 (2022: £167,205). The total average monthly number of employees in the year was 29 (2022: 29).

**5 Taxation**

The company is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

Compass Advocacy Network Limited

Notes to the financial statements  
for the year ended 31 March 2023

.....continued

**6 Tangible fixed assets**

	<b>Motor vehicles £</b>	<b>Fixtures, fittings and equipment £</b>	<b>Land and Property £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 April 2022	77,411	227,774	451,510	756,695
Additions	-	39,417	170,391	209,808
Disposals	-	-	-	-
At 31 March 2023	<u>77,411</u>	<u>267,191</u>	<u>621,901</u>	<u>966,503</u>
<b>Depreciation</b>				
At 1 April 2022	53,112	160,148	-	213,260
Charge for the year	13,051	27,022	-	40,073
Depreciation on Disposals	-	-	-	-
At 31 March 2023	<u>66,163</u>	<u>187,170</u>	<u>-</u>	<u>253,333</u>
<b>Net book values</b>				
At 31 March 2023	<u>11,248</u>	<u>80,021</u>	<u>621,901</u>	<u>713,170</u>
At 31 March 2022	<u>24,299</u>	<u>67,626</u>	<u>451,510</u>	<u>543,435</u>

**7 Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Trade Debtors	8,851	10,309
Prepayments and accrued income	33,811	29,221
Other debtors	19,714	7,296
	<u>62,376</u>	<u>46,826</u>

**Compass Advocacy Network Limited**

**Notes to the financial statements  
for the year ended 31 March 2023**

.....continued

**8 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade Creditors	10,313	11,457
Accruals and deferred income	20,077	27,009
Bank Loan	39,116	39,116
Other creditors	8,895	21,474
	78,401	99,056

**9 Creditors: Amounts due after more than one year**

Bank Loan	299,866	298,341
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Ulster Community Investment Trust Limited has a charge over the Land and Property of the company as security on the loan.

**10 Related Party Transactions**

There were no related party transactions in the 2023 year. (In the 2022 year the company disposed of a fixed asset at a market value rate of £19,320 to an employee in a senior management role).

**11 Company limited by guarantee**

Compass Advocacy Network Limited is a private company limited by guarantee incorporated in Northern Ireland, registered number NI032676 and does not have a share capital. The registered office address changed on 27<sup>th</sup> June 2023 to 32 Lislagan Road, Ballymoney, Co Antrim, BT53 7DD. The previous registered office address was 20 Seymour Street, Ballymoney, Co Antrim, BT53 6JR.

**12 Funds**

	<b>Balance</b>	<b>Incoming</b>	<b>Resources</b>	<b>Transfers,</b>	<b>Balance</b>
	<b>1 April 2022</b>	<b>resources</b>	<b>expended</b>	<b>investment</b>	<b>31 March 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>gains/(losses)</b>	<b>£</b>
				<b>£</b>	
Restricted funds	143,348	714,460	(723,194)	-	134,614
Unrestricted funds	377,228	336,778	(250,770)	-	463,236
<b>Total funds</b>	520,576	1,051,238	(973,964)	-	597,850

Compass Advocacy Network Limited

Notes to the financial statements  
for the year ended 31 March 2022

.....continued

<b>Funds</b>	<b>Balance 1 April 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers, investment gains/(losses) £</b>	<b>Balance 31 March 2022 £</b>
Restricted funds	149,160	655,614	661,426	-	143,348
Unrestricted funds	337,963	280,808	241,543	-	377,228
<b>Total funds</b>	<u>487,123</u>	<u>936,422</u>	<u>902,969</u>	<u>-</u>	<u>520,576</u>

13 Analysis of the net assets between funds

	<b>Tangible fixed assets £</b>	<b>Net current assets £</b>	<b>Long term liabilities £</b>	<b>2023 £</b>	<b>2022 £</b>
Restricted funds	102,344	32,270	-	134,614	143,348
Unrestricted funds	610,826	152,276	299,866	463,236	377,228
<b>Total</b>	<u>713,170</u>	<u>184,546</u>	<u>299,866</u>	<u>597,850</u>	<u>520,576</u>

Analysis of the net assets between funds

	<b>Tangible fixed assets £</b>	<b>Net current assets £</b>	<b>Long term liabilities £</b>	<b>2022 £</b>
Restricted funds	56,391	86,958	-	143,348
Unrestricted funds	487,044	188,524	298,341	377,228
<b>Total</b>	<u>543,435</u>	<u>275,482</u>	<u>298,341</u>	<u>520,576</u>

Compass Advocacy Network Limited

Notes to the financial statements  
for the year ended 31 March 2023

.....continued

**14 Capital Commitments**

At 31<sup>st</sup> March 2023 there were no commitments for capital expenditure.

**15 Ultimate Controlling Party**

The company is controlled by the board of trustees and the trustees confirm there is no ultimate controlling party.

**16 Trustees' emoluments**

The trustees neither received nor waived any emoluments during the year (2022: Nil).

No out of pocket expenses were reimbursed to trustees during the year (2022: Nil).

**17 Reconciliation of net income (expenditure) to net cash flow from operating activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net income/(expenditure) for year	77,274	33,453
Depreciation and impairment of tangible fixed assets	40,073	34,595
Interest Received	(748)	(784)
(Increase)/decrease in debtors	(15,550)	28,472
(Increase)/decrease in creditors	(19,130)	326,846
<b>Net Cash Flow from operating activities</b>	<u>81,919</u>	<u>422,582</u>