

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 2025

Compass Advocacy Network Limited

Company information

Committee of Management	Alison Grundle	
- Trustees	Robert Irvine	Resigned 18.06.2025
	Ciara McLaughlin	Resigned 11.09.2024
	Alan McVicker	
	Esther Barnes	
	Scott Brown	
	Joanne McDowell	Chairperson from 12.06.2024
	Jayne Taggart	
	Caroline Rowlands	
	Lisa Bailey	Appointed 13.03.2025
	Alison Campbell	Appointed 12.03.2025
Company Secretary	Ms D McKee	Resigned 10.07.2025
	Ms A Morvaiova	Appointed 10.07.2025
Senior Management	Mrs J Schofield	Chief Executive Officer
	Mrs L McKendry	Director of Services
	Mr K Duffy	Director of Social Enterprise
	Ms D McKee	Finance Manager
Company Number	NI032676	
Principal and Registered office	32 Lislagan Road Ballymoney Co Antrim BT53 7DD	
Auditors	MKP Accountants Ltd 42A-44A New Row Coleraine BT52 1AF	
Bankers	Danske Bank 22 The Diamond Coleraine	
Solicitors	Macauley Wray 35 New Row Coleraine Co Londonderry BT52 1AH	

Compass Advocacy Network Limited

Contents

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

**Trustee's Report (including Directors' Report)
For the year ended 31 March 2025**

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 31st March 2025.

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, advise, 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 ss 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.

**Trustee's Report (including Directors' Report)
For the year ended 31 March 2025**

.....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

At CAN, our unwavering commitment remains centred on people. As a user-led organisation, we continue to empower individuals who utilise our services, nurturing their strengths and adapting responsively to evolving needs. We take pride in maintaining an independent, progressive, and proactive approach, ensuring our work remains genuinely user-driven.

Our vision is for people with learning disabilities to realise their full potential, aspire to greater achievements, exercise choice and control, and become responsible citizens and role models for their peers. Through a diverse range of projects and social enterprises, we are dedicated to “Enhancing Lives and Creating Change,” enabling individuals to become self-advocates, improve employability, and boost self-esteem and confidence.

Who We Support

Our beneficiaries are people living across Northern Ireland, with a primary focus on the Causeway Area, but not exclusive to it. We particularly support individuals with learning disabilities, learning difficulties, and associated challenges—including those on the autism spectrum, those with acquired brain injuries, or mental health issues. There are no harms resulting from our purposes, and no person connected with CAN gains a private benefit beyond what is incidental to our charitable aims.

Main Charitable Activities

We deliver our mission through:

- Vocational and educational training
- Supported employment schemes to develop work and life skills
- Advocacy, advice, and support services
- Social, leisure, and recreational activities
- Information services, training courses, and workshops

We also bring together volunteers, parents, and carers to raise public awareness about learning disabilities and associated challenges.

Highlights of 2024-2025

CAN Social Enterprises

Our social enterprises—CAN Can Recycling and CAN Can Bazaar (with shops in Ballymena, Ballymoney, and Coleraine)—remained operational throughout the year and during this period we processed in excess of 220 tonnes, diverting waste from landfill.

**Trustee's Report (including Directors' Report)
For the year ended 31 March 2025**

.....continued

WE CAN Programme

WE CAN continued to operate during the period with funding from the Northern Health and Social Care Trust, providing training towards employment in horticulture, retail and processing.

UKSPF: The Prosper Project

The Prosper project, funded by UKSPF, provides tailored training and support for unemployed individuals seeking to build their skills. In partnership with Triangle Progression to Employment, AEL, Appleby Trust, and Stepping Stones, participants can work towards ASDAN-accredited qualifications while enhancing communication, confidence, social, and work skills. Since April, 36 participants have engaged with Prosper, with 28 achieving their goals. The programme is unique in supporting those not yet ready for supported employment, with referrals available to partner organisations when participants are prepared for further opportunities.

The BASE Programme

Operating across Ballymena, Ballymoney, and Coleraine, CAN BASE is a vibrant social and leisure initiative for adults with learning disabilities, autism, and mental health needs, delivered in partnership with the NHSCT Day Opportunities Programme. The service offers a supportive environment focused on skill-building, independence, friendship, and emotional well-being. Members are actively involved in shaping their experiences and activities, supported by dedicated staff and volunteers.

The Hub

The Hub, funded by Children In Need, is a weekly drop-in service for young people with learning disabilities, autism, and mental health issues. It provides a safe, informal, and inclusive space for young people to meet and make friends.

BLAST (Building Lives through Activity, Support, and Therapy)

BLAST supports young people aged 8-18 in the Causeway Coast and Glens and Mid & East Antrim areas who live with learning disabilities, autism, neurodiversities, and mental health challenges. The programme offers a range of therapies—including Play, Art, Animal, Gaming, and Equine-Assisted Therapy—designed to enhance emotional well-being, sensory skills, and social skills, helping participants lead more balanced lives.

Best Buddies NI

Best Buddies NI had a highly successful year, engaging over 150 participants in 38 weekly activities, including cultural cuisine nights, cinema trips, wrestling, music, bingo, magic, and drama performances. The project also delivered three seasonal events and six residential breaks, fostering meaningful friendships and social inclusion.

Josephine & Jack

Josephine and Jack, our life-sized anatomically correct puppets, have continued to be powerful tools for awareness and education, particularly around mental health, self-care, relationships, and sexual health. They were used in both group and one-on-one sessions, including recent Men's Health Awareness Sessions.

Lislagan Farm

Following the successful relocation of all offices to Lislagan Farm in October 2022, the site has become a vibrant hub for children and adults with learning disabilities, autism, and mental health challenges. The farm offers a rich environment with nature trails, orchards, polytunnels, and a variety of animals, providing opportunities for social, leisure, and therapeutic activities. During 2024-2025, CAN received funding to build the Enterprise Shed and moved all activity onto site.

Lislagan Farm also serves as a platform for expanded training programmes in processing, horticulture, and land management, with plans to introduce hospitality training supported by a new coffee shop and respite accommodations. To address the need for respite, the farm will soon offer two Respite units and a Community space. Further down the line, there are plans to build a further 12 respite pods, enabling individuals to enjoy a nature-focused holiday experience in rural North Antrim.

Through these initiatives, CAN remains steadfast in its mission to empower people, foster inclusion, and create lasting change in the lives of individuals and the wider community.

**Trustee's Report (including Directors' Report)
For the year ended 31 March 2025**

.....continued

Financial Review

The financial overview for the year is outlined in the financial statements, spanning pages 11 to 14. Throughout 2024-25, CAN confronted persistent limitations and uncertainties in funding, compounded by escalating service demands and 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, including UKSPF, The Northern Health and Social Care Trust, The National Lottery Community Fund, The Rank Foundation, Children in Need, The Wolfson Foundation, Garfield Weston, Department of Foreign Affairs – Shared Island Civic Fund, DAERA, Causeway Coast and Glens Borough Council, Peaceplus, Dormant Accounts Fund NI together 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 2025-26 is £1,211,788 therefore the target is £302,947 to £605,893 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 31st March 2025 the Charity held reserves of £797,118 of which £293,383 were restricted funds, however it did not have any free reserves due to the purchase and development 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 (NI32676) incorporated on 17th 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 2nd 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 2025**

.....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 2025, 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.

**Trustee's Report (including Directors' Report)
For the year ended 31 March 2025**

.....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 MKP Accountants Ltd 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 10th December 2025 and signed on their behalf by

Dr. A Joanne McDowell

[Dr. A Joanne McDowell \(Dec 11, 2025 13:23:57 GMT\)](#)

Joanne McDowell

Chairperson

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 31st March 2025 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 31st March 2025, 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 5, 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**

.....continued

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 appropriate 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.


Paul McKillop (Dec 11, 2025 15:43:46 GMT)

Paul McKillop FCCA (senior statutory auditor)
For and on behalf of MKP Accountants Ltd, Statutory Auditor
42A-44A New Row
Coleraine
BT52 1AF
10th December 2025

Compass Advocacy Network Limited

Statement of financial activities (incorporating summary income and expenditure account)
for the year ended 31 March 2025

	Notes	Restricted £	Unrestricted £	2025 £	2024 £
Income					
Grants	2	1,002,348	-	1,002,348	651,502
Interest		-	1,429	1,429	1,620
Fundraising/donations/generated income		58,966	264,238	323,204	354,275
Total income		<u>1,061,314</u>	<u>265,667</u>	<u>1,326,981</u>	<u>1,007,397</u>
Expenditure - Charitable Activities					
Salaries and National Insurance		630,878	134,625	765,503	601,317
Pension		41,046	9,239	50,285	41,064
Staff Healthcare		2,527	892	3,419	5,047
Meetings & Project Expenses		76,915	6,069	82,984	74,923
Travel Expenses		4,864	685	5,549	5,907
Motor Expenses		4,253	6,056	10,309	13,997
Printing, Stationery & Postage		1,541	17	1,558	1,564
Shop Stock		-	4,796	4,796	5,374
Audit & Accountancy		6,058	3,724	9,782	8,403
Other Professional Fees		4,397	1,707	6,104	10,104
Depreciation of Fixtures & Fittings		5,361	22,003	27,364	30,765
Depreciation of Buildings		5,324	1,751	7,075	5,665
Depreciation of Motor Vehicles		1,158	4,500	5,658	6,750
Loss on Disposal of Fixed Asset		-	-	-	(8,362)
Insurance		8,197	819	9,016	7,897
Repairs & Equipment Rental		22,883	10,398	33,281	24,196
Telephone/electric		14,478	8,940	23,418	27,814
Subscriptions & Donations		5,193	1,572	6,765	6,364
Bad Debts		-	-	-	2,584
Rent & Property Expenses		30,748	27,584	58,332	73,643
Advertising & Promotion		4,501	-	4,501	5,471
Bank Interest & Charges		1,971	24,041	26,012	25,023
Training & Conferences		6,153	429	6,582	6,453
Sundry Expenses		1,727	267	1,994	2,860
Total expenditure		<u>880,173</u>	<u>270,114</u>	<u>1,150,287</u>	<u>984,823</u>
Net income (expenditure) before transfers		181,141	(4,447)	176,694	22,574
Gross transfers between funds		-	-	-	-
Net movement in funds for the year		<u>181,141</u>	<u>(4,447)</u>	<u>176,694</u>	<u>22,574</u>
Fund balances brought forward		112,242	508,182	620,424	597,850
Fund balances carried forward		<u>293,383</u>	<u>503,735</u>	<u>797,118</u>	<u>620,424</u>

Compass Advocacy Network Limited

**Statement of financial activities (incorporating summary income and expenditure account)
for the year ended 31 March 2025**

.....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 2024**

	Notes	Restricted £	Unrestricted £	2024 £
Income				
Grants	2	646,811	4,691	651,502
Interest		-	1,620	1,620
Fundraising/donations/generated income		54,447	299,828	354,275
Total income		701,258	306,139	1,007,397
Expenditure - Charitable Activities				
Salaries and National Insurance		474,745	126,572	601,317
Pension		31,817	9,247	41,064
Staff Healthcare		3,785	1,262	5,047
Meetings & Project Expenses		73,768	1,155	74,923
Travel Expenses		4,912	995	5,907
Motor Expenses		6,333	7,664	13,997
Printing, Stationery & Postage		1,564	-	1,564
Shop Stock		37	5,337	5,374
Audit & Accountancy		3,949	4,454	8,403
Other Professional Fees		9,498	606	10,104
Depreciation of Fixtures & Fittings		-	30,765	30,765
Depreciation of Buildings		4,249	1,416	5,665
Depreciation of Motor Vehicles		-	6,750	6,750
Loss on Disposal of Fixed Asset		525	(8,887)	(8,362)
Insurance		6,972	925	7,897
Repairs, Renewals & Equipment Hire		19,620	4,576	24,196
Telephone/electric		20,637	7,177	27,814
Subscriptions & Donations		6,032	332	6,364
Bad Debts		-	2,584	2,584
Rent & Property Expenses		40,144	33,499	73,643
Advertising & Promotion		5,471	-	5,471
Bank Charges		1,382	23,641	25,023
Training & Conferences		6,318	135	6,453
Sundry Expenses		1,872	988	2,860
Total expenditure		723,630	261,193	984,823
Net income (expenditure) before transfers		(22,372)	44,946	22,574
Gross transfers between funds		-	-	-
Net movement in funds for the year		(22,372)	44,946	22,574
Fund balances brought forward		134,614	463,236	597,850
Fund balances carried forward		112,242	508,182	620,424

Compass Advocacy Network Limited

**Statement of financial activities (incorporating summary income and expenditure account)
for the year ended 31 March 2024**

.....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 2025**

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	6		864,131		784,487
Current assets					
Debtors	7	66,396		81,299	
Cash at bank and in hand		240,033		157,845	
			306,429		239,144
Creditors: amounts falling due within one year	8	(104,999)		(109,580)	
Net current assets			201,430		129,564
Total assets less current liabilities			1,065,561		914,051
Creditors: amounts falling after one year	9		(268,443)		(293,627)
TOTAL NET ASSETS LESS LIABILITIES			797,118		620,424
Funds of the Charity					
Restricted funds	12		293,383		112,242
Unrestricted funds	12		503,735		508,182
Members funds			797,118		620,424

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 10th December 2025 and signed on its behalf by:

Dr. A Joanne McDowell

Dr. A Joanne McDowell (Dec 11, 2025 13:23:57 GMT)

Joanne McDowell
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 2025

	Notes	2025 £	2024 £
Cash flow from operating activities	17	200,500	61,789
Net cash flow from operating activities		200,500	61,789
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(119,741)	(115,197)
Proceeds on disposal of tangible fixed assets		-	9,062
Interest Received		1,429	1,620
Net cash flow from investing activities		(118,312)	(104,515)
Net increase/(decrease) in cash and cash equivalents		82,188	(42,726)
Cash and cash equivalents at 1st April		157,845	200,571
Cash and cash equivalents at 31st March		240,033	157,845

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 2025

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 is 32 Lislagan Road, Ballymoney, Co Antrim, BT53 7DD. 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
Buildings	-	2%	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 2025**

.....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.

Compass Advocacy Network Limited

**Notes to the financial statements
for the year ended 31 March 2025**

.....continued

1.8 Going concern

The Trustees have considered the effect of the Brexit and the cost-of-living crisis 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	2025	2024
	£	£	£	£
BBC Children in Need	25,380	-	25,380	36,038
National Lottery Community Fund	138,163	-	138,163	149,055
Department for Communities	828	-	828	691
Rank Foundation	30,239	-	30,239	17,676
The Wolfson Foundation	73,448	-	73,448	-
Garfield Weston	15,000	-	15,000	-
Dept of Foreign Affairs – Shared Island				
Civic Society Fund	7,523	-	7,523	-
Dormant Accounts Fund NI	24,530	-	24,530	32,102
UK Shared Prosperity Fund	152,834	-	152,834	145,556
Community Development & Health Network	-	-	-	17,000
DAERA	100,000	-	100,000	-
Peaceplus	158,062	-	158,062	-
Causeway Coast & Glens Borough Council	2,250	-	2,250	3,290
Northern Health & Social Care Trust	272,519	-	272,519	232,469
Other grant income	1,572	-	1,572	17,625
	<u>1,002,348</u>	<u>-</u>	<u>1,002,348</u>	<u>651,502</u>

Unrestricted grants received in the 2024 year were Department of Communities - £691 and GSK Impact - £4,000. All other grants received were restricted funds.

Compass Advocacy Network Limited

**Notes to the financial statements
for the year ended 31 March 2025**

.....continued

3	Auditors' remuneration	2025	2024
		£	£
	Auditors' remuneration - audit of the financial statements	<u>5,730</u>	<u>4,857</u>
	Auditors' remuneration - other fees:		
	Other services	<u>4,052</u>	<u>3,546</u>
4	Staff costs	2025	2024
		£	£
	Wages and salaries	708,823	560,008
	Social security costs	56,680	41,309
	Employer contributions to defined contribution pension scheme	50,285	41,064
		<u>815,788</u>	<u>642,381</u>

One employee received emoluments of more than £60,000 (2024: None)

The company operates a defined contribution pension scheme for its employees. The amount recognised as an expense in the period was £50,285 (2024: £41,064). Contributions outstanding at the year end amount to £7,640 (2024: £3,536). The total amount of employee benefits received by key management personnel in the year was £206,304 (2024: £193,532). The total average monthly number of employees in the year was 31 (2024: 26).

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.

Notes to the financial statements
for the year ended 31 March 2025

.....continued

6 Tangible fixed assets

	Motor vehicles £	Fixtures, fittings and equipment £	Land and Property £	Total £
Cost				
At 1 April 2024	77,411	280,976	712,858	1,071,245
Additions	11,113	13,553	95,075	119,741
Disposals	-	-	-	-
At 31 March 2025	<u>88,524</u>	<u>294,529</u>	<u>807,933</u>	<u>1,190,986</u>
Depreciation				
At 1 April 2024	72,913	208,180	5,665	286,758
Charge for the year	5,658	27,364	7,075	40,097
Depreciation on Disposals	-	-	-	-
At 31 March 2025	<u>78,571</u>	<u>235,544</u>	<u>12,740</u>	<u>326,855</u>
Net book values				
At 31 March 2025	<u>9,953</u>	<u>58,985</u>	<u>795,193</u>	<u>864,131</u>
At 31 March 2024	<u>4,498</u>	<u>72,796</u>	<u>707,193</u>	<u>784,487</u>

7 Debtors

	2025 £	2024 £
Trade Debtors	11,680	8,196
Prepayments and accrued income	44,568	46,898
Other debtors	10,148	26,205
	<u>66,396</u>	<u>81,299</u>

Compass Advocacy Network Limited

Notes to the financial statements
for the year ended 31 March 2025

.....continued

8 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade Creditors	20,655	28,312
Accruals and deferred income	28,831	29,150
Bank Loan	47,086	47,086
Other creditors	8,427	5,032
	<u>104,999</u>	<u>109,580</u>

9 Creditors: Amounts due after more than one year

Bank Loan	<u>268,443</u>	<u>293,627</u>
-----------	----------------	----------------

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 2025 year (2024: Nil).

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 is 32 Lislagan Road, Ballymoney, Co Antrim, BT53 7DD.

12 Funds

	Balance	Incoming	Resources	Transfers,	Balance
	1 April 2024	resources	expended	investment	31 March 2025
	£	£	£	gains/(losses)	£
				£	
Restricted funds	112,242	1,061,314	(880,173)	-	293,383
Unrestricted funds	508,182	265,667	(270,114)	-	503,735
Total funds	<u>620,424</u>	<u>1,326,981</u>	<u>(1,150,287)</u>	<u>-</u>	<u>797,118</u>

Compass Advocacy Network Limited

Notes to the financial statements
for the year ended 31 March 2024

.....continued

Funds	Balance 1 April 2023 £	Incoming resources £	Resources expended £	Transfers, investment gains/(losses) £	Balance 31 March 2024 £
Restricted funds	134,614	701,258	(723,630)	-	112,242
Unrestricted funds	463,236	306,139	(261,193)	-	508,182
Total funds	<u>597,850</u>	<u>1,007,397</u>	<u>(984,823)</u>	<u>-</u>	<u>620,424</u>

13 Analysis of the net assets between funds

	Tangible fixed assets £	Net current assets £	Long term liabilities £	2025 £	2024 £
Restricted funds	275,612	17,771	-	293,383	112,242
Unrestricted funds	588,519	183,659	(268,443)	503,735	508,182
Total	<u>864,131</u>	<u>201,430</u>	<u>(268,443)</u>	<u>797,118</u>	<u>620,424</u>

Analysis of the net assets between funds

	Tangible fixed assets £	Net current assets £	Long term liabilities £	2024 £
Restricted funds	89,771	22,471	-	112,242
Unrestricted funds	694,716	107,093	293,627	508,182
Total	<u>784,487</u>	<u>129,564</u>	<u>293,627</u>	<u>620,424</u>

Compass Advocacy Network Limited

Notes to the financial statements
for the year ended 31 March 2025

.....continued

14 Capital Commitments

At 31st March 2025 there were no commitments for capital expenditure (2024: £74,384).

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 (2024: Nil).

No out of pocket expenses were reimbursed to trustees during the year (2024: Nil).

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

	2025	2024
	£	£
Net income/(expenditure) for year	176,694	22,574
Depreciation and impairment of tangible fixed assets	40,097	43,180
Profit on disposal of fixed assets	-	(8,362)
Interest Received	(1,429)	(1,620)
(Increase)/decrease in debtors	14,903	(18,923)
(Increase)/decrease in creditors	(29,765)	24,940
Net Cash Flow from operating activities	<u>200,500</u>	<u>61,789</u>