

COMPASSION MINISTRIES

REPORT OF THE DIRECTORS (INCORPORATING TRUSTEES' REPORT)

The Directors (who are also the trustees) are pleased to present their annual report together with the financial statements of the charity for the year ended 31st August 2023, which are prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The directors have adopted the provisions of the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP – FRS102), in preparing the annual report and financial statements of the charity.

Achievements and performance

The vision of Compassion Ministries is 'to see many people walk on a journey of discipleship as they discover their potential in God.'

We provide support to those most in need by signposting to relevant support services, provision of voluntary opportunities and providing a connection to the wider support of the local church.

During the last 12 months we have focused on upskilling existing volunteers and staff to support and strengthen the future project plans of Compassion ministries. Examples include linking in with Mercy Ministries to understand the most suitable programmes to adopt within the local church environment. Providing specialist coaching to those from PBNI via Compassion Compass Coaching. Continuing to support those with addictions get specialist care whilst also maintaining a safe home environment to return back to following completion of programmes. Compassion ministries has also funded resourcing costs of Connect Ministries to ensure the level of community care and discipleship is available to meet the need.

All of this contributes to making a huge difference in the lives of many individuals, helping them break free from addiction, hopelessness and harmful life patterns to find new direction and purpose.

We continue to work closely with "Connect Ministries" and "Green Pastures, The People's Church" to deliver on the vision and mission of this charity as we seek to support individuals on their journeys to hope and restoration.

Financial review and funds policy

During the year the Charity had total income of £148,427 and total expenditure of £110,017 resulting in a net surplus of £38,410. The net surplus for the year as shown in the statement of financial activities on page 7 has been transferred to the company's funds and has resulted in an increase in total Charity funds from £1,304,539 to £1,342,949. Details of the financial position of the Charity at the year-end can be seen on page 8.

At the end of the year the Charity had £2,666 cash at bank. It is the aim of the Trustees, if possible, to maintain an unrestricted cash reserve equivalent to that of two months expenditure.

The company plans to continue and expand its activities in the forthcoming years.

Objectives and Activities (and how they deliver public benefit)

Purpose 1

Purpose:	To advance the Christian faith in accordance with the Statement of Beliefs in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.
Beneficiaries:	Open to all of the public in Northern Ireland.
How they benefit:	Access to public worship Access to religious publications including sacred texts and literature Access to religious training and discipleship programmes.
How the benefits can be demonstrated:	Improved behaviour as a result of being involved in a public act of worship and discipleship process.

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REPORT OF THE DIRECTORS (*continued*)

Objectives and Activities (and how they deliver public benefit)

Purpose 2

Purpose: To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.

Beneficiaries: Open to all of the public in Northern Ireland.

How they benefit: Promote healthy eating and lifestyles. Access to mentoring and support.

How the benefits can be demonstrated: Improved health and lifestyles support.

Activities

The Charity's main activities are described within the achievements and performance section of the Directors' Report.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities.

Reference and administrative details

Registered charity name:	Compassion Ministries
Charity Commission registration number:	NIC102161
HMRC charity reference:	XT18183
Company registration number:	NI603810
Principle office and registered office:	C/O Green Pastures, The People's Church 1 Faith Avenue The Gateway Ballymena County Antrim BT42 3FF

Directors and Trustees of the Company

The directors who held office during the year, and in the period since 31st August 2023 to the date of these accounts were approved, were as follows:

Mr Robert Kingston (appointed 8th February 2023)

Mrs Sara Stephens

Mr Jeffrey Wright

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REPORT OF THE DIRECTORS *(continued)*

Structure, governance and management

The Company is a charity limited by guarantee without share capital which avails of the “Limited” exemption.

The company is governed by its Memorandum and Articles of Association dated 19th July 2010. In the event of the Company being wound up members are required to contribute an amount not exceeding £1. The Board is responsible for the overall governance of the Company with the day-to-day management having been delegated by the Board to responsible individuals.

Trustees/Directors are appointed in line with the Memorandum & Articles of Association of the company.

The Board of Directors are also known as Trustees for the purposes of the Charity Commission.

The Trustees have had regard to the Charity Commission’s Public Benefit requirement.

Risk management

The directors have conducted a review of the major risks to which the charity is exposed. Financial risk is reviewed on a monthly basis having due regard to ongoing income and expenses.

Statement of directors’ responsibilities

The directors (who are the trustees of Compassion Ministries) are responsible for preparing the directors’ report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial period. Under that law the directors have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Company law the directors must not approve the financial statements unless they are satisfied that they 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 income and expenditure for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP-FRS102;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statement; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company’s transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Funds held as custodian trustee on behalf of others

The charity does not hold any funds on behalf of others.

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REPORT OF THE DIRECTORS *(continued)*

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board on 23rd April 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'Sara Stephens', written over a horizontal dashed line.

Mrs Sara Stephens
Trustee