

COMPANY REGISTRATION NUMBER: 03651947
CHARITY REGISTRATION NUMBER: 1073903

Compass Childrens Charity
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2023

DAVID KELLAND FCA

Chartered Accountants
Independent Examiner
Meadows & Co Limited
Headlands House
1 Kings Court
Kettering, Northants
NN15 6WJ

Compass Childrens Charity

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2023

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Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name	Compass Childrens Charity
Charity registration number	1073903
Company registration number	03651947
Principal office and registered office	Unit 2 The Business Exchange Rockingham Road Kettering Northamptonshire NN16 8JX

The trustees

Miss S Paredes
Ms Royce
Mr M Brannigan
Ms H C Bridge

Independent examiner	Mr David Kelland Independent Examiner Meadows & Co Limited Headlands House 1 Kings Court Kettering, Northants NN15 6WJ
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Structure, governance and management

On 1st March 2016, the charity changed its name to Compass Children Charity.

Compass Children Charity is a registered charity - Registration No. 1073903 and a company limited by guarantee, company number 03651947. Charity Registration Date 10th February 1999.

The governing document is the Memorandum and Articles of Association incorporated on 14th October 1998 and amended by special resolution passed 25th January 1999. The change to the Charity's articles was accepted by Companies House and the Charities Commission in 2016 to achieve a Worldwide remit.

The control of the charity rests with the trustees and officers whose names are shown above.

The business of the Charity is conducted by the Chairperson, Trustees and Secretary. The trustees meet on a regular basis to administer the affairs of the charity.

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Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 December 2023

Objectives and activities

Charitable Objects

The charity's objects ('Objects') are specifically restricted to the following:

- a) to relieve the poverty of urban poor children in Latin America, particularly through the provision of hostel accommodation, rehabilitation services, vocational training and legal aid;
- b) to preserve life by preventing the ill treatment of children;
- c) to promote the human rights of children particularly but not exclusively by providing technical advice to governments, NGOs and other relevant bodies on the creation, improvement and implementation of legal, regulatory and administrative systems in relation to human rights matters; and
- d) to promote the effectiveness of the charity by advancing the education of the public about the health and welfare of urban poor children undertaken by our volunteer groups.

The charity delivers its charitable objectives in several ways via:

- Grant-making for specific projects to partner organisations
- Direct service, capacity-building support and volunteer placements to partners
- UK outreach activities in the fields of education, volunteering and advocacy on behalf of urban poor children in Latin America

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives in planning our future activities.

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Year ended 31 December 2023

Achievements and performance

We maintained strong partnerships with four Casa Alianza programmes in Latin America, providing grant support and advocacy and children's rights issues.

This report will note the charity's achievements, a financial review and a summary of its plans.

SUMMARY



Dear friends of Compass,

A world where children are free, safe and can realise their potential.

How our vision was shaped and continues in 2023

We undertook a survey with the children at each of our Latin American sites in 2017, to understand their dreams, aspirations, and life goals.

The answers we received have shaped our vision ever since – simply because this is the vision of the children we work with.

Our children know that it is not enough to aspire to have a home when you are homeless if you are still not **safe**.

A sense of being **free** was overwhelmingly important. Free to make life decisions, freedom to speak out if you are afraid and most importantly, freedom to live a life free of violence and abuse.

Despite such difficult beginnings, all the children we spoke with were incredibly positive about their future.

They mentioned the importance of Casa Alianza in supporting them to set goals, and with how to map and reach these goals.

Each milestone they reach is one step closer to realising their potential. You can see a success story later in our report.

Your help and support helped make this possible – thank you so much.

Children and adolescents (0-17) have historically been the focus of the charity's work, and this remains the same, recognising that strategic investments in young people can enable them to claim their rights to education, health, and development, and to live free from violence and discrimination. This rights-based approach promotes the social inclusion of children and adolescents by creating an enabling environment where young people have agency to inform decision-making.

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Any intervention that Compass Children's Charity will design and develop must achieve one of the following:

- *Increased access to opportunities*
- *Improved quality of life*
- *Enablement of children and adolescents to make informed decisions*
- *Sustainability*

We hope you will agree that our approach provides exciting opportunities for the charity to be innovative, to explore new partnerships and to learn from other organisations, so we can continue to share best practice with our partners.

This is so *every child has the opportunity to be free, safe and realise their potential*.

We seek to develop and grow the charity, and with this aim we added to the board in 2023. Going forward we need strong, experienced trustees to continue to develop and strengthen our charity, including include a dedicated trust and fundraising trustee and an international development trustee. Each of our trustees is an expert in their field and dedicated to raising funds and awareness for street-connected children.

We continue to connect with new funders and corporate connections, so our work with street-connected children can grow.

Please read on to hear further about our 2023 successes.

Thank you once again for your unconditional support to help drive our work - we could not do what we do without you!



WORK WITH PROJECT PARTNERS

Our current project partners during this period were based in Guatemala, Honduras, and Mexico.

The programmes we supported focused on:

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Year ended 31 December 2023

Street-connected children	Children who live, work, or spend a prolonged period on the streets.
Trafficking survivors	Children that have been trafficked nationally or across the Central American region for commercial and sexual exploitation.
Unaccompanied migrant and internally displaced children	Children who have fled their country or town of origin due to violence and persecution and who have sought asylum in another country or town.

These children have experienced unspeakable levels of abuse, violence, and exploitation, resulting in physical and mental trauma, requiring specialist intervention care to support long-term recovery.

Building trusting relationships with children is the fundamental driver of our work. This instils hope and courage for them to make the decision to leave the street and explore safer alternatives. Our desire is that each child can lead a happy, safe, socially inclusive, and dignified life.

All partner sites have staff with in-house expertise to respond to the individual needs of each child. This includes provision of a safe physical environment, medical care, psychosocial support, and access to legal aid for children who have experienced appalling human rights violations. Our Latin American partners push for prosecutions of the perpetrators of such violations.

There is growing evidence that the institutionalisation of children and young people can be detrimental to their wellbeing. Our partners in Latin America and Mexico have family reintegration teams, who work tirelessly to support children in returning to live with their families, where it is safe to do so.

We believe in ensuring the best interests of the children are always upheld and recognise that in some cases, unfortunately, families do not provide a safe and stable environment for children. In these cases, we provide a safe, nurturing and family-like home for children to live and receive all the core services, love and security in one home.

For all our project partners, 2023 continued to be extremely challenging in light of the continuing effects and aftermath of the worldwide pandemic, which still affect us all even now added to the rising cost of living across the world

Our programme partners worked, and are still working, to keep our children safe. They are all cared for by dedicated staff working extra-long shifts to provide care to a very vulnerable population. Our partners are desperately trying to work with as many children as possible, to help them leave the streets and have a place of safety. Support and funding from our donors has helped enormously.

Many of the children are already suffering mental health and psychological problems and have weakened immune systems before they came to the safety of the residential home due to their lifestyles (drugs/malnutrition etc.). We continue to ensure best practice, even though the virus is in abeyance.

We worked hard to ensure they had access to round the clock medical care during uncertain times.

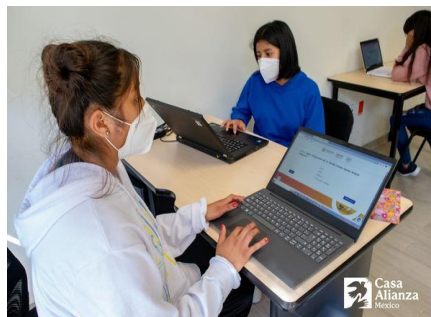
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Year ended 31 December 2023

Many consultations and therapies had to be conducted online, which was challenging, but our staff worked tirelessly to ensure there was continuation of care for our vulnerable children.



We maintained some normality (by home schooling and structured exercise), as routine and care are vital for the children's wellbeing in these very dangerous and uncertain times.

Education and school attendance still hasn't returned to "normal" and therefore we have had to raise extra funds to provide in-house education, employ extra staff/teachers and provide books, tablets, and supplies.

La Alianza, Guatemala:

We funded formal and vocational education, including art therapy and football for health and a donation for Christmas gifts

La Alianza works with female survivors of human trafficking, abuse, and exploitation. The residence is the only 24-hour shelter of its kind in Guatemala dedicated to trafficked and sexually exploited girls. It provides essential wrap-around services to meet the physical and emotional needs of these survivors.

In this period La Alianza Guatemala worked with 195 adolescent girls and babies, provided much needed services to overcome trauma and addiction, and supported them in rebuilding their lives, free from abuse and exploitation. Compass Children's Charity supported the following programmes:

Activities / art therapy and sport for health



Art and sport are used in La Alianza as powerful interventions for girls to build their self-esteem, courage, and self-efficacy. Art provides a safe and creative outlet for expression - proven to be highly effective when working with girls who are coming to terms with post-traumatic stress. Art is used to express emotion beyond the verbal; girls create images and use art materials such as clay and paint to reconnect them with physical sensations. Many trafficking survivors describe feelings of "numbness" and "disconnection", detaching themselves from physical and emotional feelings to cope with years of abuse. Researchers suggest senses of touch and sight connect directly to our brain's fear centre, which is why art therapy is ideally placed to work with traumatic memory.



Connection to memory through art can be an immediate release. It allows the person suffering to choose what they create, and to release aspects of the trauma at their own pace, without being overwhelmed. This can be a particularly useful tool for children, as

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they have often been told by adults “not to tell” or are unable to understand negative experiences such as abuse or neglect. Art allows for a non-verbal telling, which can make them feel safe to share their experience, allowing the image to express what they feel.

This is an ongoing programme requiring funding.



Football programme

The football programme runs alongside the education programme and is used to support the children’s physical and emotional health. Participation in sport helps girls develop critical life skills that are transferable to other spheres of life, such as teamwork, goal setting, resilience and communication, through constant practice. Sport provides discipline and structure, to organise and teach values to the girls who participate. It helps build confidence, self-esteem and leadership skills. Girls learn to take initiative, raise their voices, and have the courage to take risks, fall and get back up. The programme is currently supported by Football Action, to whom we are very grateful for enabling such an amazing opportunity.



In 2023 we also funded the boys’ football programme after a small facility was opened for unaccompanied boy migrant children at La Alianza Guatemala. Our contribution allowed the boys to take part in football activities for health and mental wellbeing. The boys at the centre have experienced severe trauma, violence, and displacement. We provide a high level of mental health care, formal and vocational education.

This is an ongoing programme requiring funding.

Formal and vocational training: every girl deserves a future.



The programme endeavours to give the girls strong training and tools to enable them to live independently once they leave ALA. Formal education is tailored to each girl individually, as so many of the children have lost years of education due to the circumstances in which they have found themselves.



The vocational courses have a broad range and are uniquely tailored to the individual girl and to the economic realities of life in Guatemala. All the girls who participated in the course passed and received certificates to benefit their futures. There are opportunities for the girls to sell their work (e.g. jewellery) and the money they make is saved for them, ready for when they live independently.

This is an ongoing programme for funding.

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Year ended 31 December 2023

This year, generous donations to Compass Children's Charity have raised £ **3,700.00** for formal and vocational education, football programmes and Christmas presents for the children.

Casa Alianza Mexico



This year we funded mental health programmes, music therapy, Education & IT programmes and Christmas presents.

Casa Alianza Mexico has worked with adolescent boys and girls in Mexico for over 30 years, responding to the ever-changing social climate for children and adolescents and providing dedicated services for their physical and emotional well-being. In 2020, Casa Alianza Mexico opened their new residential building, with all 205 of the children under one roof.

Compass Children's Charity supported the following programmes:

Mental health programme



This year, much of our fundraising efforts supported the mental health programme for street-connected children, providing mental health treatment for sexually abused street children in Mexico, and also providing health education and awareness on preventing STDs and pregnancy for a new, healthy, stable life. Casa Alianza Mexico provides integral attention for the care of street-connected children, victims of abuse and social neglect, who have lacked the physical, emotional, and psychological care necessary for their development.



In 2023, 30% of all child beneficiaries of Casa Alianza Mexico had been victims of sexual abuse. The abuse was perpetuated, permitted, or promoted by family members, as assailants and/or traffickers. As a result, the children distrust the people around them, so they rarely share when they have been victims of abuse. It requires great skill and professional care to get them to open up, and then accept and benefit from treatment and services. The sexual abuse has several psychological manifestations, such as post-traumatic stress disorder, anxiety, depression, and suicidal ideation; some children also polarise

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Year ended 31 December 2023

their body image, some self-harm, while others (usually victims of human trafficking) normalise hypersexualising their bodies.

The programme takes place in Mexico City. Children are engulfed in a life where violence, sexual abuse and poverty is normal and cyclical. Those who live on the streets must find ways to survive, at the cost of their health. In a vicious cycle that is hard to break, poverty hinders access to health and education, and lack of health and education leads to growing poverty. Children are disproportionately affected by poverty, which leads to strained family relations, higher levels of drug use, proportionate to incidences of abuse and cited as the main reason children leave home or become victims of abuse and trafficking.

The 107 beneficiaries of this project are children aged 8-18, including children living with HIV, refugee children, children with mental and physical disabilities, and trafficking survivors.

We aim to:

- Provide mental health treatment to sexually abused children and adolescents.
- Identify children and adolescent victims of sexual abuse.
- Raise awareness on the prevention of STDs and pregnancy.
- Application of sexuality assessment upon entrance to Casa Alianza, re-applied 6 months later.
- Create individual therapies for children - victims of sexual abuse.
- Create therapeutic groups for children - victims of sexual abuse.
- Horse-assisted therapies for children with high levels of anxiety.
- Psychiatric evaluations and follow-up consultations, when required, for children who have been victims of sexual abuse.
- Sex education workshops.
- Gender violence prevention workshop.
- Sexual abuse and human trafficking prevention workshops.
- Facilitate the development of a healthy sexuality in child and adolescent victims of social neglect.

Due to successful funding applications from trusts and funders we were able to send over £27,000.00 to Mexico to fund the following programmes: mental health - IT and computer skills programmes helping children to develop skills for life, Education Music Therapy & christmas presents These programmes remain a priority for 2024 and beyond.



Education project - The funding we provide is for street-connected children who have little or no education before coming to us.

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Designed to give intensive support to children to allow them to become literate/numerate, so that they can progress through school or receive vocational training if appropriate.

It contributes to the right to education (SDG4) for street-connected children and those at social risk, and generates opportunities for personal development and social inclusion.

We achieve our objectives by strengthening the education process, monitoring the progress of each beneficiary, complementing their life and educational plan so that each child achieves the best they can, to give them the tools for a better future. The beneficiaries of this project are children 8-18, including children living with HIV, refugee children, and children with mental and physical disabilities.

"In Casa Alianza, they help you... they work out all of the resentment you have inside. They understand. I don't think about leaving anymore. I'm going to stay here... I want to study and learn to read, learn a profession." Jose 14

Thanks to the generous support from Compass Children's Charity and our supporting donors and funders we donated **£27,131.00 to Mexico this year.**

Casa Alianza, Honduras:



Casa Alianza Honduras operates three residential centres serving children and young people who are in desperate need to escape the extreme violence they face living on the streets. In 2021, Casa Alianza Honduras provided residential care to 149 children, worked with 254 children to re-integrate them with family and worked with 88 children and adolescents on the streets of its capital, Tegucigalpa. Due to increasing violence in Honduras, Casa Alianza Honduras has doubled its work in the community, working with families at-risk of extreme poverty, family breakdown or living in gang operated areas. It provides support to children to resist antisocial behaviour and remain in school and provides healthy recreational activities for them to engage with.



CAH is also working with an increasing number of ID (internally displaced) children. This will be an area we hope to create more awareness of, going forward.

In 2020 we won the Ockenden Prize for the programme for ID & Migrant children and received a grant of £ 25,000.00, which will make a huge difference to the children in this programme. We will continue to raise funds for this programme in 2023 and beyond.

CAH works in high-risk areas of the capital Tegucigalpa as well as other nearby cities, specifically to identify children at high risk and street-connected children. Street outreach is the first and vital stage of the programme: connecting with the children, establishing trust, and offering the next step towards accessing their rights and a future. Among the activities carried out with children on the street is to provide **first aid**.

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This is vital as many children are unable to access any form of healthcare or medical attention. Day after day, the team of street educators go out to the worst and most dangerous areas to identify where the children are and to offer first aid, help and support - a first line solution to their living conditions. In addition to first aid the team offer awareness sessions with recreational activities, which help them to stay sober/drug free and start to make plans to improve their situation.



It is a slow careful process as the children we work with are scared, frightened and very vulnerable. Street outreach staff have weekly meetings to discuss the progress of each individual child contacted and create a life plan for that child going forward.

The street outreach teamwork is divided into two stages:

1) Contacting children and obtaining their trust; providing first aid and showing the children there is a better way forward through games, sport, activities, and talks. Encouraging them to visit pre-community, take part in workshops and obtain access to healthcare.

2) During and after these activities the street outreach team gives group and individual counselling. The purpose is to help the children make the transition from living on the street to pre-community and our residential homes. *It is always the child's decision.*

The team collects data on:

- The numbers of street-connected children reached; any trust gained is logged.
- The location of children residing on the street is logged and these locations are visited regularly to maintain contact and gain trust.
- Records of children attending the street sessions with our outreach team are kept and monitored.
- Counselling sessions and outcomes are kept – showing if a child moves on to pre-community and then on to residential care.
- First aid given and healthcare provided – records will be kept and follow ups provided where necessary.

No child should live on the street – street outreach

Children should have access to their rights - including healthcare/education/counselling, first aid, legal representation to establish a right to an identity and access to a place of safety at our residential homes. The homeless children on the streets suffer hunger, indifference, and invisibility, as well as emotional and material deficiencies. They are continuously abused because of their circumstances; they are exposed to prostitution, pornography, forced begging, involvement in criminal activities, as well as drug selling and use. Children living on the streets are excluded from the basic rights of an identity, an education, access to health care and a place to live. Vulnerable to all forms of violence and exploitation, they are invisible to welfare programs and the justice system. These children are discriminated against, suffering injustice, poverty, and violence that no



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child should be subjected to.

The programme provides a place of safety, reaching out to children who are abused, abandoned, neglected, and living on the streets. Some are victims of human trafficking, and other violations of their rights as children.

We are continuously seeking funding to strengthen the street outreach team. Day after day they work in high-risk areas of the capital as well as other nearby cities, to identify children at high risk and offer first aid, help and support; a vital first line solution to their living conditions. Connecting with the children, establishing trust, and offering help to take the next step to accessing their rights and a future.

Thanks to the generous support from Compass Children's Charity and our supporting donors and funders we donated £ 30,170.00 to Honduras this year for the educational programme, trafficking / street outreach, maintenance and Christmas presents.

Christmas Appeal_



Christmas for many people around the world is a time of togetherness, symbolic of family unity, a celebration of the year that has passed and a time to look to the year ahead. However, Christmas can also be a stark reminder for the children we support of the family that they are unable to stay with, leading to children experiencing acute mental health problems such as anxiety, depression, sadness and isolation. The whole Christmas period can be heart rending as many children reach crisis, struggle to understand and manage their feelings of sadness, anger, and a sense of abandonment. These sometimes lead to violence - the only outlet many of these children know.



During this period, the Casa Alianza sites increase the number of mental health professionals working with the children - providing them with a safe space to unpack their feelings, manage their emotions with coping strategies, along with positive reinforcement to ensure each child feels they are a valued member of the Casa Alianza family. Group therapy and one-to-one therapy is integral to stability in this particularly difficult period.

For more than 20 years, we have ensured that every child at each of the sites receives a Christmas gift, a new set of clothes and has a memorable Christmas Day celebration with their "family".

In 2023 we raised **£3500 from the Christmas appeal** that we distributed. This sum was raised as a result of our annual Christmas appeal and is thanks to our generous donors.

The amount donated to each Casa Alianza site is determined by the current number of children in each residential home:

"I've never had Christmas, no presents, no special day or special food. No one has cared about me as me - I've never felt love and joy like I have at Casa Alianza" - Luisa, 13 years old

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Year ended 31 December 2023

Our work in the UK – 2023 Overview

Fundraising

Due to the global pandemic, fundraising was altered in 2020/1, with few live events and many trusts and funders freezing their grant giving. This trend is continued into 2023/3 – this has impacted on small charities across all areas. We are confident that we will continue to raise funds and awareness for our project partners.

Legacy

An important area of funding is Legacies left by our loyal supporters over the years – whilst we are not always aware of when a legacy is being made when received they can provide a huge benefit to our work and children. This year a substantial donation enabled us to make a grant to Casa Alianza Honduras for maintenance to expand the residential home for more places of safety.

Advocacy/raising awareness

In the UK, the Charity promotes advocacy through outreach and partnership activities in education and through lobbying via the British Government, and diplomatic channels and supports the work of our partner programmes in advocacy.

Advocacy is any activity by a group or individual that aims to influence governments, companies, and decision-makers. It seeks to ensure that people, particularly the most vulnerable, are able to:

- Have their voice heard on issues that are important to them.
- Defend and safeguard their rights.
- Have their views and wishes genuinely considered when decisions are being made about their lives.

Advocacy aims to enable people to:

- Express their views and concerns.
- Access information and services.
- Defend and promote their rights and responsibilities.
- Explore their choices and options.

The children we help have little voice of their own. Our advocacy work aims to give these children a voice. Working with our partners and supporters, we can advocate at a global, regional, state, and local level.

Compass Children's Charity is committed to promoting and upholding the rights of street-living children throughout the world. There is much we can do, even at a very basic level. Anyone can become an advocate. All you need is compassion for those in need and the will to express your concerns in the right way to the right people. When many people act together, that singular action combines to become a powerful voice.

Community volunteers: We have a variety of volunteers who help in many ways to promote our work and raise funds and awareness.

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Financial review

In terms of our financial performance for the financial year the income generated was £122,580.00

Net assets were £ 7,186.00

Reserves policy is to hold an average of three months operating costs.

Giftaid amounted to £ 10,159.00

The financial health of the charity is ensured by ongoing review of monthly internal management accounts and quarterly external profit and loss and balance sheet by the management of the Charity and the Trustees.

Plans for the future

The charity is hopeful that income will increase with the move made to a worldwide remit; allowing more funding bodies to be approached. The Trustees and general manager are actively looking at ways to implement this, however we understand that 2021/2 has been more challenging due to the way the global pandemic affected the world. We will look to new partner programmes in 2024 & beyond.

Governance

The charity regulates all PSC/Members / reviews policies and office-based costs.

We are:

- Actively recruiting to grow and strengthen our board with high calibre professionals across all areas including those with proven experience in fundraising, income generation, business development, marketing, communications, international development, and project work.
- Continuing to implement best practice in all areas.
- Undertaking a review of partnership programmes/needs and performance.
- Expanding our remit to project partners in new areas, those who are legally constituted and subject to due diligence.
- Actively working to increase our income to our partners. This is our number one priority.

A continuing difference that can be seen again this year is that the number of children that our partners are working with has reduced significantly. This is in part due to the reduction in the number of street-connected children being encountered on the streets and tragically, because children are being lured into more clandestine and dangerous situations. Another factor is the shift that all sites are making in terms of increasing the quality of support provided to each child, which requires a higher level of resources to meet the increasingly complex trauma and mental health issues experienced by each child.

Compass Children's Charity recognises that this higher level of intervention and support requires additional resources, which is why we remain deeply committed to supporting these programmes into 2024 and beyond.

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Whilst we have mentioned it throughout this report - we really couldn't have achieved all we have without your support.

We have a huge challenge in front of us to increase our levels of support, work with a new partner, learn from others and ensure we provide the highest level of support to our partners.

We thank you for your uncompromising support, believe that children everywhere deserve better and look forward to 2024 where we can continue to implement our course of action!

On behalf of all the children in Honduras, Guatemala and Mexico, Sue - our outstanding general manager - Sheila, Mark, Raquel, and Helen (the trustees), we thank you and look forward to sharing exciting updates with you next year.

The trustees' annual report and the strategic report were approved on xxxxxxxx and signed on behalf of the board of trustees by:



THANK YOU - GRACIAS

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 15 May 2024 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'M Brannigan'.

Mark Brannigan
Chair of Trustees

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Independent Examiner's Report to the Trustees of Compass Childrens Charity

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Compass Childrens Charity ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

The trustees are also the directors of the company for the purposes of company law are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- the accounts do not accord with those records, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached."

D H Kelland

D H Kelland (May 4, 2024 09:51 GMT+1)

Mr David Kelland
Independent Examiner

Independent Examiner
Meadows & Co Limited
Headlands House
1 Kings Court
Kettering, Northants
NN15 6WJ

Compass Childrens Charity

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Statement of Financial Activities **(including income and expenditure account)**

Year ended 31 December 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	70,039	52,348	122,387	114,660
Investment income	6	193	–	193	10
Total income		<u>70,232</u>	<u>52,348</u>	<u>122,580</u>	<u>114,670</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	18,908	–	18,908	20,239
Expenditure on charitable activities	8,9	56,911	52,348	109,259	88,733
Total expenditure		<u>75,819</u>	<u>52,348</u>	<u>128,167</u>	<u>108,972</u>
Net (expenditure)/income and net movement in funds		<u>(5,587)</u>	<u>–</u>	<u>(5,587)</u>	<u>5,698</u>
Reconciliation of funds					
Total funds brought forward		12,829	–	12,829	7,131
Total funds carried forward		<u>7,242</u>	<u>–</u>	<u>7,242</u>	<u>12,829</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Compass Childrens Charity

Company Limited by Guarantee

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	16	56	504
Current assets			
Debtors	17	1,358	2,311
Cash at bank and in hand		8,975	14,397
		<u>10,333</u>	<u>16,708</u>
Creditors: amounts falling due within one year	18	<u>3,147</u>	<u>4,383</u>
Net current assets		<u>7,186</u>	<u>12,325</u>
Total assets less current liabilities		<u>7,242</u>	<u>12,829</u>
Net assets		<u>7,242</u>	<u>12,829</u>
Funds of the charity			
Unrestricted funds		<u>7,242</u>	<u>12,829</u>
Total charity funds	19	<u>7,242</u>	<u>12,829</u>

For the year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 15 May 2024, and are signed on behalf of the board by:



Mr M Brannigan
Trustee

Compass Childrens Charity

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 2 The Business Exchange, Rockingham Road, Kettering, Northamptonshire, NN16 8JX.

2. Statement of compliance

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 UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Companies Act 2006 and UK Generally Accepted Accounting Practice.

3. Accounting policies

Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note10.

Basis of preparation

The charity constitutes a public benefit entity as defined by FRS102.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Compass Childrens Charity

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2023

3. Accounting policies (continued)

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Compass Childrens Charity

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2023

3. Accounting policies (continued)

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment	- 25% straight line
Computer Equipment	- 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Compass Childrens Charity

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2023

3. Accounting policies (continued)

Impairment of fixed assets (continued)

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Limited by guarantee

Compass Childrens Charity is a company limited by guarantee and thus has no share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
General Donations	56,880	52,348	109,228
Casa Alianza UK	3,000	–	3,000
Gift Aid	10,159	–	10,159
	<u>70,039</u>	<u>52,348</u>	<u>122,387</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
General Donations	66,142	36,131	102,273
Casa Alianza UK	3,300	–	3,300
Gift Aid	9,087	–	9,087
	<u>78,529</u>	<u>36,131</u>	<u>114,660</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>193</u>	<u>193</u>	<u>10</u>	<u>10</u>

Compass Childrens Charity

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2023

7. Costs of other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Appeal costs	9,142	9,142	10,219	10,219
Advertising costs	7,943	7,943	8,143	8,143
Awareness development costs	1,823	1,823	1,877	1,877
	<u>18,908</u>	<u>18,908</u>	<u>20,239</u>	<u>20,239</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Latin American Activities	23,236	52,348	75,584
Support costs	33,675	—	33,675
	<u>56,911</u>	<u>52,348</u>	<u>109,259</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Latin American Activities	23,407	36,876	60,283
Support costs	28,450	—	28,450
	<u>51,857</u>	<u>36,876</u>	<u>88,733</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
UK fundraising costs	—	31,913	31,913	26,664
Latin American Activities	75,584	—	75,584	60,283
Governance costs	—	1,762	1,762	1,786
	<u>75,584</u>	<u>33,675</u>	<u>109,259</u>	<u>88,733</u>

Compass Childrens Charity

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2023

10. Support costs-casa alianza latin america

	Support costs-Casa Alianza Latin America	Total 2023	Total 2022
	£	£	£
Staff costs	15,013	15,013	13,166
Premises	8,854	8,854	9,111
General office	5,498	5,498	1,839
Finance costs	478	478	586
Governance costs	1,284	1,284	1,200
Support costs - Legal and professional	2,100	2,100	2,100
Depreciation	448	448	448
	<u>33,675</u>	<u>33,675</u>	<u>28,450</u>

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>448</u>	<u>448</u>

12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,284</u>	<u>1,200</u>

13. Staff costs

The average head count of employees during the year was 1 (2022: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

The charity reimbursed three trustees their travelling expenses. The total travelling reimbursement cost for the year was £Nil.

Compass Childrens Charity

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2023

15. Related party transactions

There are no related party transactions during the period.

16. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 January 2023 and 31 December 2023	164	26,216	26,380
Depreciation			
At 1 January 2023	164	25,712	25,876
Charge for the year	—	448	448
At 31 December 2023	164	26,160	26,324
Carrying amount			
At 31 December 2023	—	56	56
At 31 December 2022	—	504	504

17. Debtors

	2023	2022
	£	£
Prepayments and accrued income	1,123	1,518
Other debtors	235	793
	<u>1,358</u>	<u>2,311</u>

18. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	2,255	3,015
Social security and other taxes	892	1,368
	<u>3,147</u>	<u>4,383</u>

Compass Childrens Charity

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2023

19. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 23	Income £	Expenditure £	At 31 December r 2023 £
General funds	12,829	70,232	(75,819)	7,242

	At 1 January 20 22	Income £	Expenditure £	At 31 December 2022 £
General funds	6,386	78,539	(72,096)	12,829

Restricted funds

	At 1 January 20 23	Income £	Expenditure £	At 31 December r 2023 £
Restricted Fund	–	52,348	(52,348)	–

	At 1 January 20 22	Income £	Expenditure £	At 31 December 2022 £
Restricted Fund	745	36,131	(36,876)	–

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	56	–	56
Current assets	10,333	–	10,333
Creditors less than 1 year	(3,147)	–	(3,147)
Net assets	7,242	–	7,242

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	504	–	504
Current assets	16,708	745	17,453
Creditors less than 1 year	(4,383)	–	(4,383)
Net assets	12,829	745	13,574

21. Related parties

There are no related party transactions during the year (2020:£nil).