

**REPORTS AND FINANCIAL STATEMENTS  
FOR THE FIRST PERIOD ENDED 31ST MARCH 2022**

**COMPASS COLLECTIVE**

(Charitable Incorporated Organisation)

**CHARITY REGISTRATION No: 1195811**

Castle View Accounting Ltd  
New Barn  
Mudberry Lane  
Bosham  
Chichester  
West Sussex  
PO18 8TS

**COMPASS COLLECTIVE**  
(Charitable Incorporated Organisation)

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**COMPASS COLLECTIVE**  
(Charitable Incorporated Organisation)

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1195811
<b>DATE OF REGISTRATION</b>	14th September 2021
<b>START OF FINANCIAL PERIOD</b>	14th September 2021
<b>END OF FINANCIAL PERIOD</b>	31st March 2022
<b>TRUSTEES AT 31ST MARCH 2022</b>	Wendy Solesbury MBE Bruce Goodison Mohamed Al-Kaisi Toby Jones Rebecca Machado CA
<b>LEGAL STATUS</b>	Charitable Incorporated Organisation
<b>GOVERNING INSTRUMENT</b>	CIO - Association Registered 14th September 2021

**OBJECTS**

The promotion of social inclusion for the public benefit among children and young people who are refugees and asylum seekers who are socially excluded on the grounds of their social and economic position and assisting them to integrate into society by:  
**a)** Providing education and training in the English language. **b)** Providing access and opportunities to the Arts in particular but not limited to theatre projects, Art based professional development and drama workshops. **c)** Raising public awareness of the lived experiences and issues faced by refugees and those seeking asylum by presenting works of performing Arts.

<b>CORRESPONDENCE ADDRESS</b>	78 Princess Road Croydon London CR0 2QS
<b>PRIMARY BANKERS</b>	National Westminster Bank Plc Sydenham Branch 61 Sydenham Road London SE22 5HA
<b>INDEPENDENT EXAMINERS</b>	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS

A group of diverse young people, including a woman in a yellow 'ellesse' sweatshirt and a man in a white shirt, are smiling and clapping. The background shows a modern interior with large windows and other people. A red diagonal graphic element is on the right side of the image.

**COMPASS  
COLLECTIVE.**

# ANNUAL REPORT

2021

Charity number : 1195811

## **Welcome from Wendy - Chair of the Trustees**

**Firstly I would like to thank you all for taking the time to read this report and to join with us in celebrating the wonderful achievements of Compass Collective. 2021 has taken us on an amazing journey as you will see and the team have delivered, through these challenging times some outstanding projects and programmes.**

**We have also celebrated gaining charitable status and I along with the other trustees are honoured, proud and excited to be part of the next chapter for Compass Collective.**

**Young people are at the heart of all we do and it is vitally important that their voice is not just heard but listened to and acted on. In light of this, the young people that join Compass really do achieve some amazing things and it has been inspirational to see how they welcome us on that journey with them and are willing to share their achievements with us.**

**This wonderful team works incredibly hard to deliver activities that are really dynamic, adaptable and provide a platform for young people to share their voice and to thrive. They offer a safe, supportive and inclusive environment that gives young people the opportunity to make friends, have fun and in the process build new skills.**

**On behalf of the trustees I would like to thank the wonderful team, all of our incredible funders and partners and all of you that continue to support us in achieving our mission. But mostly I would like to thank the young people for sharing your time with us and inspiring us to continue on the journey.**

**Wendy Solesbury MBE  
Chair of trustees**



**Compass Collective** assists unaccompanied minor refugees and young people seeking asylum to build resilience and integrate into the UK through English classes, theatre, music and film projects and arts-led professional development programmes.



## Our mission

- We find creative, dynamic ways to empower voices.
- We provide projects that reduce social isolation and increase independence
- We offer platforms for the young people to speak for themselves and become the creative and social leaders of the future.

We are a grassroots organization, youth-led, with lived-experience leadership and a leadership development programme. This brings us close to the needs of the young people and shapes all of our programmes. We are grounded in experience with an ambitious vision for the future.

## The last year...

WE'VE WORKED WITH  
OVER 160 PARTICIPANTS  
BETWEEN THE AGES OF  
14-26

## We became a charity

WE DELIVERED 13  
PROJECTS



## What a year it's been! We have:

- Developed a **progression route**
- Undergone a period of **organisational development**
- Built our board of **trustees** and a **volunteer** programme
- Expanded our network of **partners** and **associate** facilitators
- Launched our first '**Next Steps**' professional development programme.
- Continued to be highly responsive to the coronavirus pandemic, remaining flexible and committed to engaging those most in need.
- We picked up our in person work as soon as we could, however as young people were relying on our services and joining from all over the UK, we wanted to maintain an online presence.
- Facilitated **124 online sessions** since January 2021.
- Delivered **42 english creative online classes** with an average of 23 young people attending every week from **12 locations** around the country. The majority of them are at their initial stage of immigration. 70% are unaccompanied minors.



# THE TEAM

## Core staff

**Ebrahim Esmail**

Executive Director (Developments)

**Leah Gayer**

Co-Director (Developments and Partnerships)

**Mhairi Gayer**

Co-Director (Fundraising and Finance)

**Patrick Riley**

Co-Director (Lead Facilitator)

**Leila Seguin**

Co-Director (Operations Officer &  
Young Person Coordinator)

**Sara Larocca**

Welfare Officer

**Laura Wohlwend**

Social Media and Marketing

## Trustees

Wendy Solesbury (MBE)

**Bruce Goodison**

Toby Jones

**Mohamed Al-Kaisi**

Rebecca Machado

## Compass Associate Artists

**Omar Baroud**

Music Director

**Ben Standish**

Facilitator & English Language Coordinator

**Sanam Monteiro**

Creative Writing Facilitator

**Massi Safa**

Ambassador, Actor and Associate Artist.

**Eleanor Henderson**

Facilitation Associate

**Ali Ghaderi**

Ambassador, Actor and Associate Artist.

## Volunteers

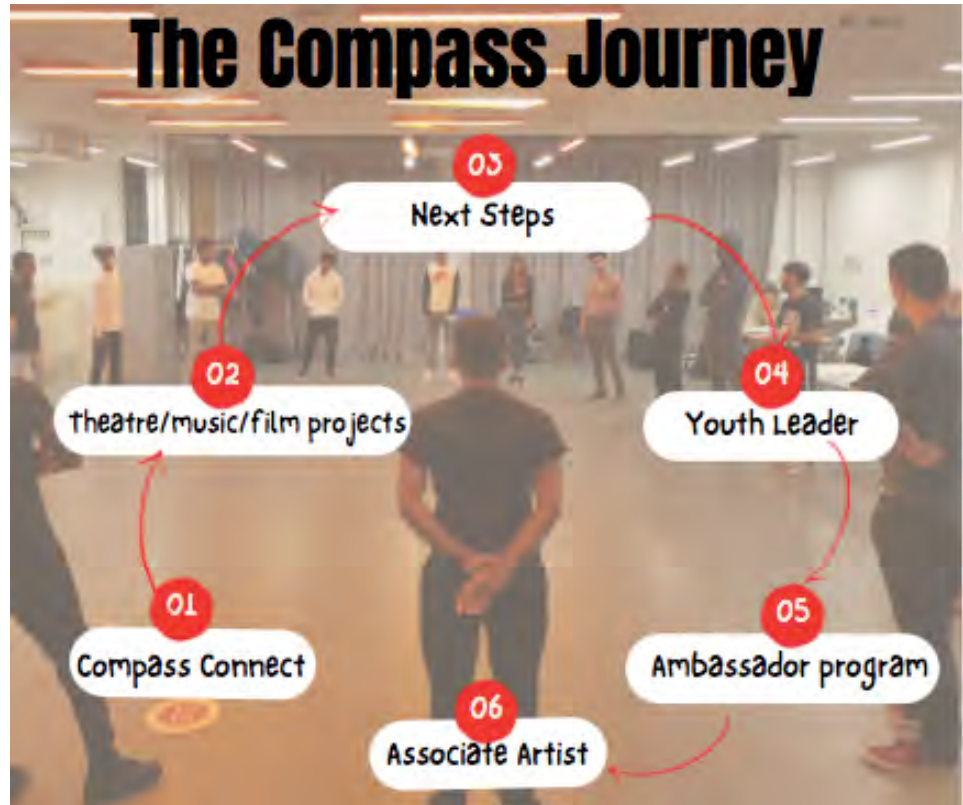
We are joined by a  
team of **21 active  
volunteers** who  
help to make all of  
our work possible.





# PROGRESSION ROUTE

We aim to support young people from their arrival in the UK through to living a purposeful integrated life in a new setting. Over the past year we have begun to develop a progression route for the young people:



“Being an ambassador for Compass means I am the Compass voice. I have learnt a lot over the six months training: how to lead sessions, how to take control of the game and make sure young people are engaged in activities, how to contact young people, and logistics like budgeting. I am doing my best to learn more and develop.”

Massi - Compass Ambassador





# MORE ABOUT THE PROGRAMMES

## ONLINE CLASSES

### 'Zoom In' and 'Compass Connect'

Weekly online 'Beginners class' and 'Improvers' English classes, combining English and creative practices to help the young people develop their communication and social skills and create a holistic setup in which the young people can learn to express themselves.

We are currently oversubscribed with 78 young people enrolled in the programme. We are aware that demand is going to increase alongside the refugees arriving from Ukraine.



## PROFESSIONAL DEVELOPMENT PROGRAMMES

### Next Steps

We launched our first 6 month pilot professional development programme. Next Steps assists young people 18+ into higher level leadership opportunities, work placements, volunteer opportunities and further education. Using the arts as the central tool for building transferable skills, the programme aims to reduce social isolation, increase independence, and take each young people towards the 'next step' of their lives. The programme is being hosted at Shakespeare's Globe with a cohort of 16 Young people.



## Compass Ambassadors

Compass Ambassador - a pathway for young people who are interested in growing their leadership skills to join the Compass team as Associates. The programme trains young people in facilitation skills, empowering Ambassadors to give back to their communities through leading their own workshops and assisting on projects. We welcomed two new Ambassadors this year who undertook a 12 week training programme. All our graduate Ambassadors have stayed connected with our organisation, and continue to assist and lead projects and have become part of the support network for others.



## REGIONAL THEATRE PROJECTS



### Birmingham - I'll See you Again

Our first 'in person' project in Birmingham with a talented group from the Red Cross Surviving to Thriving service. The project culminated in a live and live streamed performance at the Midlands Arts Centre.

### Leeds - Transmission

We successfully delivered a project in Leeds, in partnerships with Leeds Playhouse and the British Red Cross. The project brought two groups of young people together in Leeds to develop a dramatic audio piece for the Platforma Festival hosted by Counterpoint Arts. This is now being developed into an animation by Majid Adin.

### Syrian Summer school

Compass delivered four drama workshops at the Syrian Summer School in Brent. We worked with two aged groups, offering fun games, improvisations and drama exercises to keep the young people busy during the holidays.

### Kent - British Red Cross

Compass delivered a theatre outreach project in Kent in August. Our Youth Leader, Ramin, joined the team to assist the project, leading games, exercise and was an exemplary role model for the young people.





## Calling across Borders

We partnered with Nottingham Trent University to deliver a series of creative writing workshops with a group of 8 young people. This was led by Dr Sarah Jackson and developed into an animation which has been watched by 3,000 people. It has been shortlisted for the AHRC Best Research Film of the Year 2021. The sessions were co-facilitated with our Ambassadors, Ali G and Massi, giving them an incredible opportunity to work on their skills and learn from an expert. Watch it [HERE](#)

“

**It's as if we are on the receiver. We feel so close. We can hear them speak from the heart. It's intimate and honest. Their messages connect them to home and hope**”

## Breathemagic

Compass was thrilled to collaborate with Breath Magic Arts Research to explore the benefits of magic for mental health. They ran a series of six online workshops for our young people which they really enjoyed.

“

**I would like to say something about the session magic. First of all thank you for everyone helped me and I really enjoyed the magic class it was amazing. I hope we could continue again in the future.**”

Participant



## Keeping it Wild



Our Ambassador, Massi pitched and secured money from London Youth to run his wildlife campaign. With 5 other young people they decided to facilitate a group cycle and visited the Oasis farm. 10 young people participated on the day and they all got awarded with the National Lottery Heritage Fund Award. They created a short documentary about beekeeping and the importance of protecting nature in the city that will hopefully be released on the World Environment Day on the 5th June 2022.

## Summer City leaders - Sports Days

With the help of London Youth, our Ambassadors and Youth Leaders planned and delivered two sports days in Hyde Park. They identified that fitness, friendship and activities were particularly difficult to maintain for young refugees and asylum seekers during lockdown.



## 'Everyday people & 'Make a song in a day'

In April and May 2021, we partnered on the 'Everyday People' music project with [Music Action International](#) to run online music sessions for 11 young people across the UK. The project culminated in a face to face recording day at Promised Lands Studios in June. Our song "Special and rare" features in [Everyday People EP](#) released on 10 December 2021 for International Human Rights Day.

“

**When you work together, you are going to be successful. We created a beautiful song because we worked together as a team**”

Hadeil, participant.



**Watch** our music video [HERE](#).

Listen to the Compass Anthem and "songs for Afghanistan" [HERE](#).



## OTHER PROJECTS

### Photography workshop



Compass collaborated with PAYANAM, and create without borders on a series of photography workshops. We worked with founder Ravi to deliver photography workshops that gave young people the fundamentals in photography so that they could go out and start taking creative and interesting photos with their own phones.

### Stories in Transit

Compass collaborated with Stories in Transit to deliver a series of workshops that worked with a group of young people in the UK and a group in Palermo. The sessions were held over zoom and were a great opportunity for people to connect to one another, across countries and through storytelling.

### Dear Future

Audio project culminating in an exhibition at the Migration Matters Festival featuring letters and stories from our young people. You can listen [HERE](#)

### 100 Agents of Change

We partnered with [In Place of War](#) for a residency programme that happened online in November. 10 of our young people joined the project during which they got mentored by creative change makers from all round the world. One young person was selected to be part of the Youth Advisory Board.

### Stories of Welcome

Compass ran a one-off drama workshop at the Albany Theatre in Deptford as part of Lewisham's welcome response to Good Chance's 'The Walk'. 17 young people attended and had a great evening of games and drama activities.

## TRIPS

### A Walk with Little Amal

We took 25 young people to meet Amal on the Southbank. They walked in her footsteps and wanted to welcome her and show her the way

### 'Love reign' - Young Vic Theatre

The Young Vic have opened their doors to our young people by offering Compass free theatre tickets. We took a group to see Love Reign and Hamlet. It's really great to offer regular trips to stay connected in between our Compass projects.

### 'All the beds I have slept in' - Rich Mix

In September we had a Compass Trip to Rich Mix! We took 9 young people to watch the amazing play "All the beds I have slept in" by Phosphorous theatre.

“ I feel sad and happy at the same time as they are telling my story. Maybe one day I would like to do the same. ”

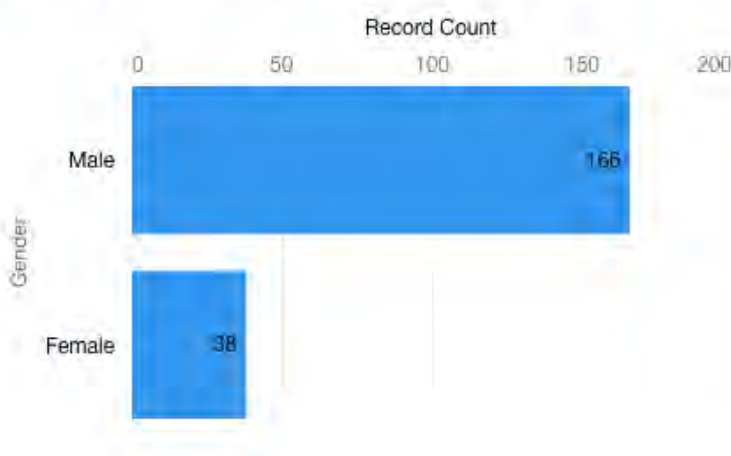
# THE YOUNG PEOPLE



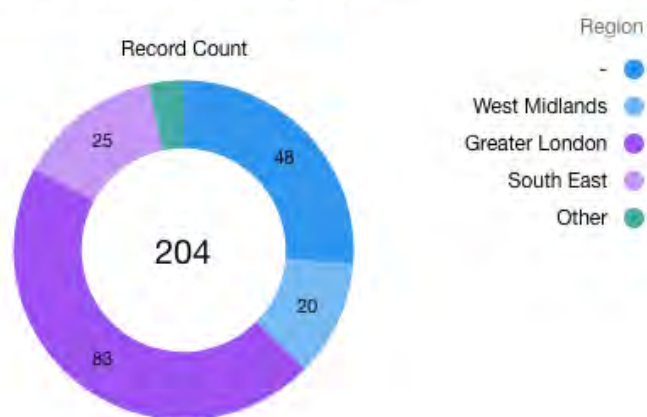
The young people we engaged with are bright, inspirational and creative young people seeking asylum or with refugee status. They are between 15 and 26 years old. 18.5% are female.

They come from Sudan, Afghanistan, Kurdistan, Iran, Eritrea, Somalia, Angola, Azerbaijan, Cameroun, Congo, Chad, Ethiopia, Guinea, Iraq, Ivory Coast, Morocco, Salvador, Syria, Uganda, Vietnam.

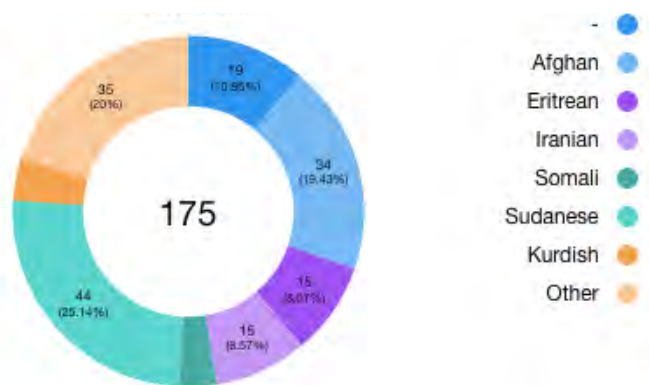
## Who are the young people ?



## Where do they live?



## Where are they from ?



## And more



We supported **19 young people** from October to December 2021 through 1:1 **casework**

We made **42 referrals** to partner organisations

We distributed **213 emergency provisions** (data top up, laptops, phones) to **52 young people**

**128** engaged in our **activities** at least once

*"I just wanted to let you know how much my foster W. looks forward to and enjoys your lessons. He says the lessons are fun and he always learns a lot, he has been through a lot of trauma and it is good for his mental health to have some fun."* YP foster carer



# ACHIEVEMENTS



- We gained Charity Status in September 2021 and welcomed a board of trustees.
- Our Calling Across Borders short film was nominated for Best Research film of the year awards 2021 and reached an audience of over 3,000 people.
- We launched our first 'Next Steps' programme at the Shakespeare's Globe Theatre
- Due to a rising number of young people experiencing crisis situations we have welcomed a Welfare Support Officer Sara. Over 60% received 1:1 support.
- We have managed to secure in kind office space two days a week which enables the team to come together to work efficiently and collaborate, create, problem solve and innovate together.
- Our theatre and film work has been watched by a wide audience, through both live, recorded and online events, celebrating the contributions young refugees bring to the country, raising awareness and promoting the dignified treatment of refugees and asylum seekers.
- Our ambassadors delivered speeches at a Care Leavers event at Westham stadium.
- Three young people won creative writing and poetry awards.
- Three young people applied and got into the prestigious National Youth Theatre.
- Reza was awarded a place at Rose Bruford, one of the most prestigious drama schools in the world and begins a three year BA Hons training.
- Our Ambassadors have been featured in films by Vice Media, Many Particulars and Open University.
- Ambassador Frank was invited to give a guest lecture at Nottingham Trent University.
- Young people have secured jobs at The Red Cross, Corum, Shakespeare's Globe, Breadwinners, London Youth, CNN, to name a few.
- We organized a Launch Party in partnership with Samsung KX, celebrating our move to charity status, featuring speeches from our trustees and Ambassadors, screenings our digital content, launching our music tracks and of course dancing together with our young people and guests!



# FINANCIAL PERFORMANCE

## Income since January 2021

No Trustees were remunerated or received any expenses or payments during the year. Our charity insurance provides Trustee Indemnity cover against executive risks of 10 million. Our reserves at year end 2021 were £38,024 of which £34,229.77 were restricted and £5,469.24 were unrestricted. Due to the timing of grants received and projects delivered this surplus was carried forward into 2022.

At present our reserves policy is to carry forward all funds where restricted funds are allocated to funding projects delivered in the following year and unrestricted funds are used to help build up the need for long term reserves against the need for on-going spending on core funding.

Compass's reserves where available and unrestricted, exist to provide funding against core activities and additional coverage against programme costs where needed.

## Funding

We started the year in a strong situation with core funding from the Baring Foundation, The Fore Foundation and UK YOUTH carried through to 2021. During the course of the year, we applied to **25 grants**. We received **9 successful grants** and had 16 applications rejected. We ran **2 successful online campaigns** with over 50 people taking part in our 'We cannot Walk Alone' miles for refugees campaign during refugee week. We began to diversify our income streams by implementing a regular donor scheme and setting up our first ticketed event.

Compass Surplus Funds Reconciliation		£
Funds Carried Forward from FY21		38,024
Total Turnover FY22		96,332
Total Turnover incl carried Fwd balance		134,357
Total COS and Admin Costs FY22		120,398
Total fund Surplus		13,959
* FY21 is year ending March 2021		
* FY22 is year ending March 2022		

## Income

We received a total of £72,107.59 from grants.

We delivered 8 one-off services to universities and charities who awarded us with £2,419.88

We received £5,737.62 in donations and secured 2 regular monthly donors

We made £593.00 from our ticketed event in Birmingham

We made £6,663.68 from other revenues.

We made £8,810.46 from our 2 online campaigns towards Next Steps and the Compass Connect.

**Thank you** to our supporters who made our work possible in **2021:**

Arts Council England  
UK YOUTH  
The Baring Foundation  
The Fore Foundation  
London Youth  
Trust for London  
The National Lottery

The Lush Foundation  
The Carne Foundation  
Swan Mountain Foundation  
John Thaw Foundation  
Split Infinitive  
Go Well Fund  
The British Red Cross  
Counterpoint Arts

# REFLECTIONS

## Thoughts from our ambassadors

When my foster carer got an email from Compass and asked me if I was interested in acting and leadership, I said NO way!! But she said it's going to help you to improve your English and make friends.

The first time I met them, (...) I didn't know what I was good at (...) Compass gave me the confidence to be able to speak, and to be myself.

---

"As the name Compass Collective says, we are people from different directions of the world that found a home here (...) I joined Compass in the second lockdown (...) I was at my lowest. I love reading, writing, exercising and football but these had become distant memories (...)

With Compass, I found the real me, by the fun and friendliness of not only the staff but also the participants with whom I had a lot in common with. The talents that were hidden beneath us were tapped on by the sessions. Some didn't know they could rap, write, sing nor act. It's this family of actors and performers that laid a foundation to our self-awareness. Their support is not only talent based but also career oriented, it made us feel human and worthy of living. (...) I feel heard through telling our stories and proposing solutions and improvements which we felt were needed. (...)

Because of Compass, I was a guest lecturer at Nottingham University, I also got a doctor adviser, to help me with my career pathway into University. I am not yet where I want to be, but I am already walking mountains.

This creativity has forged a brotherhood and sisterhood. Colour, heritage and culture bind us rather than separating us. If I could choose only one lesson learned from Compass, it would be not to let my hope wither.

With this ever-growing Compass collective family, I feel honoured to be an ambassador. "

**We are Compass Collective.**

Charity number : 1195811



# Looking into next year

We are becoming a reliable and recognisable organization in the youth and arts sectors, with young people being referred to us on a weekly basis. We are receiving regular requests for partnerships from charities and arts organisations, putting us in a strong position to continue to offer a variety of projects for our young people as we move into the future.



## Upcoming projects include

- 'MaHome' film project at RADA (April 2022)
- Theatre project in the Napier Barracks in Kent (May/June 2022), commissioned by the NHS.
- 'Right Here' - theatre project culminating in a performance at the Albany Theatre (August 2022), in collaboration with a human rights lawyer who drafted the UN Convention on the Rights of the Child, exploring how these policies are currently being violated.

## Contact info

We'd love to hear from you! Our email address is [hello@compasscollect.com](mailto:hello@compasscollect.com)





**COMPASS COLLECTIVE**  
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT (Continued)**  
**FOR THE FIRST PERIOD ENDED 31ST MARCH 2022**


**Trustees' Responsibilities**

The Charities Act 2011 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 CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on .....5/10/22.....

Signed on their behalf by Trustee .........

Printed Name: Wendy Solesbury

**COMPASS COLLECTIVE**  
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE FIRST PERIOD ENDED 31ST MARCH 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £
<b>INCOMING RESOURCES</b>				
<b>Incoming Resources from Generated Funds</b>				
Donations, Grants & Legacies	3a	44,807	-	44,807
Charitable Activities	3b	3,649	-	3,649
Investment Income	3c	-	-	-
Other Incoming Resources	3d	1,142	-	1,142
<b>TOTAL INCOMING RESOURCES</b>		<b>49,598</b>	<b>-</b>	<b>49,598</b>
<b>RESOURCES EXPENDED</b>				
<b>Costs of Generating Funds</b>				
Cost of Charitable Activities	4a	63,933	-	63,933
Governance Costs	4b	750	-	750
<b>TOTAL RESOURCES EXPENDED</b>		<b>64,683</b>	<b>-</b>	<b>64,683</b>
<b>NET INCOMING (OUTGOING) RESOURCES</b>		<b>(15,085)</b>	<b>-</b>	<b>(15,085)</b>
Funds Brought Forward		-	-	-
Transfer of Funds	18	29,443	-	29,443
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>14,359</b>	<b>-</b>	<b>14,359</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 21 to 27 form part of these financial statements.


**COMPASS COLLECTIVE**  
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**BALANCE SHEET**  
**AS AT 31ST MARCH 2022**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 31-Mar-22 £</b>
<b>Fixed Assets</b>				
Tangible Assets	2	-	-	-
Investments	6	-	-	-
<b>Total Fixed Assets</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>Current Assets</b>				
Debtors & Prepayments	8	-	-	-
Cash at Bank and in Hand	7	18,796	-	18,796
<b>Total Current Assets</b>		<u>18,796</u>	<u>-</u>	<u>18,796</u>
<b>Creditors:</b> Amounts falling due within one year	9	4,438	-	4,438
<b>NET CURRENT ASSETS</b>		14,359	-	14,359
<b>TOTAL ASSETS</b> less current liabilities		<u>14,359</u>	<u>-</u>	<u>14,359</u>
<b>Creditors:</b> Amounts falling due in more than one year	10	-	-	-
<b>NET ASSETS</b>		<u>14,359</u>	<u>-</u>	<u>14,359</u>
<b>Funds of the Charity</b>				
General Funds		14,359	-	14,359
Restricted Funds	5	-	-	-
<b>Total Funds</b>		<u>14,359</u>	<u>-</u>	<u>14,359</u>

5/10/22

Approved by the Trustees on .....

Signed on their behalf by Trustee  .....

Printed Name: Wendy Solesbury



**COMPASS COLLECTIVE**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FIRST PERIOD ENDED 31ST MARCH 2022**

**1. ACCOUNTING POLICIES**

**Basis of Preparation & Assessment of Going Concern**

**Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Incoming Resources**

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

**Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services have been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts.

**Investment Income**

This is included in the accounts when receivable.

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**COMPASS COLLECTIVE**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE FIRST PERIOD ENDED 31ST MARCH 2022**

**1. ACCOUNTING POLICIES (continued)**

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Unrestricted funds**

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

**Restricted funds**

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

**Designated funds**

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

**Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis
----------------------------------	---------------------------

**2. TANGIBLE FIXED ASSETS**

The CIO held no fixed assets during this initial financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2022: None

**COMPASS COLLECTIVE**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE FIRST PERIOD ENDED 31ST MARCH 2022**

**3. INCOMING RESOURCES**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2021/22 £</b>
<b>a) Donations, Grants &amp; Legacies</b>			
Gifts & Donations	4,181	-	4,181
Grants Received	40,627	-	40,627
	<b>44,807</b>	-	<b>44,807</b>
<b>b) Charitable Activities</b>			
Campaigns & Projects	2,190	-	2,190
Services	1,460	-	1,460
	<b>3,649</b>	-	<b>3,649</b>
<b>c) Investment Income</b>			
Interest	-	-	-
	-	-	-
<b>d) Other Incoming Resources</b>			
Sundry Income	1,142	-	1,142
	<b>1,142</b>	-	<b>1,142</b>



**COMPASS COLLECTIVE**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE FIRST PERIOD ENDED 31ST MARCH 2022**

**4. RESOURCES EXPENDED**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2021/22 £</b>
<b>a) Cost of Charitable Activities</b>			
Accommodation Costs	248	-	248
Activities & Events	331	-	331
Fundraising Costs	4,500	-	4,500
Insurance Costs	157	-	157
Licenses & Subscriptions	987	-	987
Office Costs	89	-	89
Project Costs	523	-	523
Staff Costs	48,130	-	48,130
Sundry Expenses	225	-	225
Telephone Costs	298	-	298
Travel & Subsistence	8,374	-	8,374
Young Ambassadors	70	-	70
	<b>63,933</b>	<b>-</b>	<b>63,933</b>
<b>b) Governance Costs</b>			
Independent Examiners Fees	9 750	-	750
	<b>750</b>	<b>-</b>	<b>750</b>

**COMPASS COLLECTIVE**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE FIRST PERIOD ENDED 31ST MARCH 2022**

**5. RESTRICTED FUNDS**

The CIO held no restricted funds during this initial financial period.

**6. INVESTMENTS**

The CIO held no fixed assets investments during this initial financial period.

**7. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £
Cash at Bank & in Hand	18,796	-	18,796
	<b>18,796</b>	<b>-</b>	<b>18,796</b>

**8. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £
Sundry Debtors	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £
Independent Examiners Fees	750	-	750
Sundry Creditors	3,688	-	3,688
	<b>4,438</b>	<b>-</b>	<b>4,438</b>

**10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The CIO held no long term liabilities during this initial financial period.

**11. NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-22 £
Fixed Asset Investments	-	-	-
Net Current Assets	14,359	-	14,359
Long Term Liabilities	-	-	-
	<b>14,359</b>	<b>-</b>	<b>14,359</b>

**COMPASS COLLECTIVE**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE FIRST PERIOD ENDED 31ST MARCH 2022**

**12. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2021/22 £</b>
Gross Wages, Salaries & Fees	48,130
Employer's National Insurance Costs	-
Pension Contributions	-
	<b>48,130</b>

Consultants who were engaged in each of the following activities:

	<b>TOTAL 2021/22</b>
Activities in furtherance of organisation's objects	6

The Charity employs staff on a self-employed basis and is therefore not subject to taxation or National Insurance Costs.

**13. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

**14. RISK ASSESSMENT**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**15. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

**16. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

**17. COMPARATIVE FIGURES**

There are no comparative figures available as this is the initial period of registered Incorporated Charitable Activity.



**COMPASS COLLECTIVE**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE FIRST PERIOD ENDED 31ST MARCH 2022**

**18. TRANSFER OF ASSETS AND LIABILITIES TO CHARITABLE INCORPORATED ORGANISATION**

During the financial period the Directors of Compass Collective CIC (Registered Company No. 12213793) sought guidance and advice and have agreed to register the new Charitable Incorporated Organisation, Compass Collective (Registered CIO Number 1195811). All Assets and liabilities were transferred to Compass Collective (Registered CIO Number 1195811) on the 14th September 2021. The following assets and liabilities represent the CIO's operations prior to registering the Charitable Incorporated Organisation with the Charity Commission and the assets and liabilities as at the 14th September 2021 are as follows:

	Unrestricted Funds £	Restricted Funds £	Total 14-Sep-21 £
<b>Fixed Assets</b>			
Tangible Assets	-	-	-
<b>Current Assets</b>			
Debtors & Prepayments	320	-	320
Cash at Bank and in Hand	29,873	-	29,873
<b>Total Current Assets</b>	<b>30,193</b>	<b>-</b>	<b>30,193</b>
<b>Creditors:</b> amounts falling due within one year	750	-	750
<b>NET CURRENT ASSETS</b>	<b>29,443</b>	<b>-</b>	<b>29,443</b>
<b>TOTAL ASSETS</b> less current liabilities	<b>29,443</b>	<b>-</b>	<b>29,443</b>
<b>NET ASSETS</b>	<b>29,443</b>	<b>-</b>	<b>29,443</b>
<b>Funds of the Charity</b>			
General Funds	29,443	-	29,443
Restricted Funds	-	-	-
<b>Total Funds Transferred</b>	<b>29,443</b>	<b>-</b>	<b>29,443</b>

**COMPASS COLLECTIVE**  
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**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

Report to the trustees/ members of Compass Collective on the accounts for the first period ended 31st March 2022 set out on pages 19 to 27.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**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 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

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.

K. Collaku MAAT  
Castle View Accounting Ltd  
New Barn  
Mudberry Lane  
Bosham  
Chichester  
West Sussex  
PO18 8TS

*K.C*

Date: 5th October 2022