

# Compass - Services to Improve Health and Wellbeing

England & Wales · Charity number 518048

## Details

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Other names	COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE, COMPASS
Status	Registered
Legal form	Charitable company
Company number	<a href="#">02054594</a>
Registered	1986-11-25
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** Second Floor  
Marlborough House  
Westminster Place  
York  
North Yorkshire  
YO26 6RW

**Phone** 01904636374

**Email** [info@compass-uk.org](mailto:info@compass-uk.org)

**Website** [www.compass-uk.org](http://www.compass-uk.org)

## Activities

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**Objects:** To promote the health and well-being of children, young people, families and adults with particular focus on disadvantaged groups and those at risk of developing unhealthy lifestyles and risk taking behaviours by: • Promotion of activities that support positive health and wellbeing. • Providing training and resources to relevant professionals to understand a wide range of health and wellbeing issues and their role in supporting individuals. • Identification of population health needs by the gathering of information, on and lived experiences of members of communities. • Providing consultation, coaching and support to families, partners and wider stakeholders. • Delivering specialist support to those with substance misuse, sexual health and/or risky behaviour needs. • Delivering therapeutic support to those with low to moderate mental health needs.

**Activities:** Provides treatment and support services to drug users and their families

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE YORK.
- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£21,268,592	£20,614,932	£5,042,256	425
2024-03-31	£16,355,510	£15,079,929	£4,388,596	355
2023-03-31	£10,211,331	£10,329,218	£3,113,015	246
2022-03-31	£8,001,429	£7,177,648	£3,230,902	176
2021-03-31	£6,857,030	£6,257,448	£2,407,121	141

## Trustees

Name	Role	Appointed
CLAIRE ELIZABETH WESLEY	Chair	2012-03-26
CLAIRE WOOD		2012-03-23
Charles Leonard Pendle		2020-11-12
DAVID WEBSTER		2013-10-01
Jonathan Alan Roe		2026-03-12
Rachel Ellen O'Keefe		2025-05-28
Rachel Victoria Bundock		2014-09-26
Simon Anthony Kingsnorth		2020-11-12

**Compass - Services to Improve Health and Wellbeing**

England & Wales - Charity number 518048

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# Accounts

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**  
**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2025**

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<b>Directors</b>	C E Wesley, Non Executive Director and Chair R V Bundock, Chief Executive S Kingsnorth, Non Executive Director O Oluwadare, Executive Director of Finance (resigned 2 May 2025) C L Pendle, Non Executive Director D Webster, Non Executive Director and Vice Chair C Wood, Non Executive Director R E Okeeffe, Executive Director of Finance (appointed 28 May 2025)
<b>Company registered number</b>	02054594
<b>Charity registered number</b>	518048
<b>Registered office</b>	Second Floor, Marlborough House, Westminster Place York Business Park York YO26 6RW
<b>Company secretary</b>	O Oluwadare (resigned 2 May 2025) R E Okeeffe (appointed 28 May 2025)
<b>Chief Executive</b>	R V Bundock
<b>Independent auditor</b>	BHP LLP Chartered Accountants Rievaulx House 1 St Mary's Court Blossom Street York YO24 1AH
<b>Bankers</b>	The Royal Bank of Scotland

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**MESSAGE FROM THE CHIEF EXECUTIVE  
FOR THE YEAR ENDED 31 MARCH 2025**

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It has been another excellent year of achievement and progress for Compass as we work towards realising our long term ambitions. It included successfully delivering on the organisation's business and development plans, and setting a new two year strategic plan. The new plan was an opportunity to bring together all current workstreams into one cohesive plan with new objectives aligned to our long term ambition of ultimately becoming the provider of choice.

We continued to grow as planned and at pace, adding contracts where we believed we could add significant value and expertise, notably Derby City, Derbyshire, Birmingham, Wakefield and Tower Hamlets. This resulted in our workforce growing by a further twenty percent over the 12 months to approximately 500 colleagues. In addition, under the brand 'Compass Together', we rolled out our new volunteering programme focusing on key volunteering roles that we knew would add value to our local teams. By the end of the year, half our services were actively recruiting to local volunteers with the support of our central volunteer co-ordinator.

In preparation for continued growth and expansion, significant work was undertaken to future proof common ways of working central to delivering on Compass' mission and vision through the development of a set of behaviours that underpin a values led approach and our four core organisational values. These behaviours were based on Compass' evolution and direct staff in how they do things; recognising that whilst interventions are important it is the quality of the interaction that is paramount.

The further development of a 'one Compass' approach has created a positive, proactive and inclusive culture and will future proof the essence of the organisation as we continue to grow. Work was completed on aligning what we do – our services and interventions, with how we do it – our values and behaviours, alongside why we do it – our purpose and long term ambitions. Bringing together each of these aspects has been critical in helping colleagues understand their role and contribution to the wider organisation as well as locally. This was supported through the revision of our appraisal process so individual colleague objectives are now aligned to the organisation's business plan.

This year considerable progress has been made on advancing the central infrastructure to better support the delivery of our local services. This included significant progress on upgrading many of our corporate systems with the aim of achieving system integration and automation. We are starting to reap the benefits of services having more accessible, real time data to aid decision making, action and continuous improvement.

We completed the first year of our internal Innovations Fund; aimed at investing in and supporting ground-up initiatives. These included piloting new interventions and ways of working that respond to unmet needs and improving service delivery. The Workforce Development Programme and Innovations Fund will form part of our annual cycle of business planning across Compass in future years.

'Compass Community' was also launched – a social value arm to the company, aimed at enhancing our local services through the co-development of meaningful partnerships with organisations within the communities that we serve. Designed to be mutually beneficial; enabling local businesses to actively deliver on their corporate social value responsibilities as well as our team sharing our expertise and resources to improve workplace, family and community wellbeing.

Our mission, vision and purpose are clear. However we are on a journey towards realising our ambitions. Central to us realising our ambitions is our workforce. Their drive, determination and talent continues to be truly remarkable. With everyone working together to deliver child-led high impacting early intervention services through a values-led approach, so every child and young person gets the same opportunity to realise their talent. This is what unites us and makes Compass special.

Rachel Bundock   
Chief Executive Officer

Date: 18/08/2025 GMT

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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The Directors present their annual report together with the audited financial statements of Compass – Services to improve health and wellbeing (the Company), for the year ended 31 March 2025.

The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Directors confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) published in October 2019.

***Objectives and activities***

**a. Policies and objectives**

The Company was established in 1986, for the public benefit, and had the following objectives during the year to March 2025:

To promote the health and well-being of children, young people, parents/carers and families with particular focus on helping to reduce health inequalities by proactively engaging with disadvantaged and minoritised groups by:

- Promotion of activities that support positive health and wellbeing.
- Identification of population health needs by the gathering of information, on lived experiences of children and young people at key developmental stages.
- Providing training and support to relevant professionals to understand a wide range of health and wellbeing.
- Supporting education settings to co-develop and deliver sustainable whole school approaches to mental health and wellbeing.
- Providing consultation, coaching and support to families, system partners (health, education, social, VCFSE), and wider community stakeholders.
- Delivering therapeutic support to children and young people with low to moderate mental health and emotional wellbeing needs.
- Delivering targeted and specialist support to children and young people with contraception, sexual health and risky behaviour needs.
- Provision of social value programmes in conjunction with local businesses and partner agencies to improve the overall health and wellbeing of communities.

The Directors review the performance, aims and objectives of the Company every year. In carrying out the review, the Directors refer to the Charity Commission's guidance on public benefit to ensure that all activities meet that guidance.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Objectives and activities (continued)**

**b. Activities for achieving objectives**

Compass' activities span universal prevention, targeted and specialist provision of public health and wellbeing services to support children, young people, young adults, parents/carers, families, professionals, and local communities.

Our core areas of activity are mental health, emotional health, and wellbeing; public health nursing, weight management, risky behaviours, substance misuse, contraception, sexual health, and bereavement. They include delivering whole school approaches to mental / health and wellbeing in collaboration with education settings, education prevention, early help, structured treatment, engagement in meaningful activities and aftercare support.

Underpinning these services is a thematic, tiered training and consultation programme for different stakeholders to upskill and coach them to identify children and young people with additional health and wellbeing needs early and put in place strategies to support them, including making appropriate referrals to the right professional at the right time. As part of its social value offer, Compass has extended its public health expertise and knowledge to support employers and businesses within local communities and particular professional groups to embed mentally healthy cultures and practices within the workplace.

Compass has a broad geographical spread with services based in North and West Yorkshire, North East Lincolnshire, East and West Midlands Midlands, Central and West Lancashire, and London; and supports school aged children and their families from the age of four years up to 25 years for young people with special educational needs and disabilities (SEND).

***Strategic report***

***Achievements and performance***

**a. Strategy**

Compass recognises that, in an ever-changing environment where the pace of change is accelerating, a detailed long-term strategy is neither desirable nor effective. Instead, the Directors have agreed long term ambitions with detailed goals to support their achievement.

Ambitions

- **Employer of Choice** - *the organisation great people want to work for.*
- **Affordable Delivery** - *our services make efficient use of available resources.*
- **Evidenced Effectiveness** - *we make the biggest impact on people's lives.*
- **High Quality & Well Governed** - *we are safe, effective, inclusive and well led.*
- **Sustainable Future Growth** - *we win, implement and develop services well.*

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Strategic report (continued)**

**Achievements and performance (continued)**

Goals

- **To grow its contract base at a steady and sustainable rate:**
  - o Advance our mental health support team (MHSTs), emotional health and public health nursing contract portfolio.
  - o Secure substance misuse and risky behaviour contracts in areas where Compass already has a geographical footprint.
  - o Secure organic growth within current local contracts by broadening and deepening the holistic offer based on evidence-need.
  
- **To achieve financial stability by targeting a range of financial measures:**
  - o Income of largest contract as a percentage of total income.
  - o Contribution of largest contract as percentage of total income.
  - o Central overheads as percentage of income.
  - o Achieve annual surpluses to support future initiatives.
  - o Total contribution as a percentage of total income.
  
- **Diversification of income streams that support the company's mission:**
  - o Development of partnerships with local businesses and organisations that support the delivery of local services.
  - o Delivery of workforce training and professional consultancy to system partners and businesses in the areas of mental health and wellbeing.

Over the past 12 months, Compass has made significant progress towards achieving its goals with more contract tender successes which have resulted in the achievement of the financial targets reducing dependence on a single contract.

Analysis of current contract shows a portfolio more balanced across different sized contracts:

<b>Distribution of contracts at 31 March 2025</b>		
<u>Annual Contract Value</u>	<u>Number of Contracts</u>	<u>% of Total Value</u>
> £3 million	2	40
£2.5-3.0 million	1	12
£2.0-2.5 million	-	-
£1.5-2.0 million	2	18
£1.0-1.5 million	1	7
£0.5-1.0 million	6	21
<£0.5 million	1	2

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Strategic report (continued)**

**Achievements and performance (continued)**

**b. Risks to strategy**

Clear business objectives with milestones have been agreed and these are reviewed regularly by both the Senior Leadership Team and the Directors taking into account changes to national policy and legislation. Adjustments are made to priorities and resources to ensure objectives are delivered.

**c. Review of activities**

Compass has remained committed to the design, development and implementation of holistic high quality health and wellbeing services that are complementary to and integrated with local education, health and care partners and genuinely inclusive and accessible to the children, young people and families we serve.

Maintaining this focus as Compass has continued to grow has remained a priority. Embedding common culture, values and expectations which deliver on our shared ambitions has included a focus on experience and feedback, induction and colleague engagement and support for innovations and creative problem solving across the services.

**New Innovations**

During 2024/25 Compass implemented plans for investment in new and innovative ways of working designed to create/test new models to meet emerging needs, this has included:

A 2 year pilot of holistic **early intervention eating difficulties model** in Compass GO... working in schools and communities delivering universal support to improve esteem and body image, tackle unhelpful attitudes, raising awareness amongst the school community and providing targeted intervention for those with emerging eating difficulties.

Development of a **neuro-inclusion project** to improve on the engagement and participation experiences of neurodivergent children, young people and their families; creating SEND adapted tools and techniques and alignment to the Compass Equality Diversity and Inclusion (EDI) ambition to develop knowledge and support for neurodivergent staff and volunteers across Compass.

Creation of a **digital whole school and college approach audit tool** which will be used by Compass school based services to support education settings to better understand and respond to the emotional and mental health needs of their pupils.

We have employed a dedicated digital delivery wellbeing worker across all emotional health services to maximise the use of digital delivery and support practitioners to adopt new ways of working with digital tools to meet the needs of children, young people and families.

The design and publication of a KS1/KS2 story book to **accompany 'This Is Me & My Emotions' Class Workshop** and audio recording meeting the needs for children with a range of learning styles.

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Strategic report (continued)**

**Achievements and performance (continued)**

**Expansion & Improvements**

During the period Compass again experienced significant contract growth changing the structure of our operational services which has developed into 3 directorates each led by an experienced and expert Assistant Director of Operations; a summary of each directorates activities in 2024 / 2025 is detailed below:

**Midlands/South of England**

**Warwickshire Connect for Health** school health and wellbeing service has continued to deliver extensive health needs assessment across key developmental stages whilst continuing to build on accessibility. Year 6 Health Needs Assessment again had a fantastic uptake this year achieving 90 per cent against a target of 80%. The team introduced focussed outreach work to engage children, young people and families from harder to reach communities including Gypsy, Roma and Traveller communities and young people who are home educated and may otherwise not access public health services.

Staying in Warwickshire, after fifteen years, our consistently high-performing **Warwickshire Drug and Alcohol service** contract came to an end following a competitive procurement exercise; Compass worked cooperatively with commissioners and the new provider to prepare for a seamless transfer of care for the young people in service. Compass have retained the Police and Crime Commissioner contract and continue to provide a criminal justice related drug and alcohol service for young people. The main referring partners to the service are the Warwickshire Youth Justice Service (WYJS), for under 18's and Warwickshire Probation Service Integrated Offender Management for 18-25yrs.

**Harrow 'Elevation'** risky behaviour service secured a contract extension and additional short-term funding to improve engagement and access working with commissioners to identify and respond to local need. In addition to the delivery of interventions for young people who are concerned about their own substance use the service has built a model for 'hidden harm', working with children who are impacted by the use of substances by others such as parents focussing on colleges and specialist provision workshops. This year the team provided three cycle to recovery skills workshops bringing young people together to develop skills, build relationships and engage in project activity.

**Safe East** sexual health and substance use services in Tower Hamlets contract was successfully defended and enhanced with the procurement of an integrated school health and wellbeing service to commence 1 April 2025 including school nursing and the delivery of the Healthy Child Programme. This innovative delivery model has been developed collaboratively to create a single system of holistic care for school aged children with access to the full range of Compass services through a single point of entry.

**Compass Shine** Coventry Emotional Health and Wellbeing Service has continued to develop across the year. With a full staffing establishment, we have successfully implemented waiting list initiatives significantly reducing the length of time children, young people and their families wait for emotional wellbeing support with assessment waiting times reducing to below 30 days at the end of year compared to 200+ days at April 2024. The service has introduced a training and consultation model in schools enabling education settings to better identify and meet the emotional health needs of the school community.

**North of England**

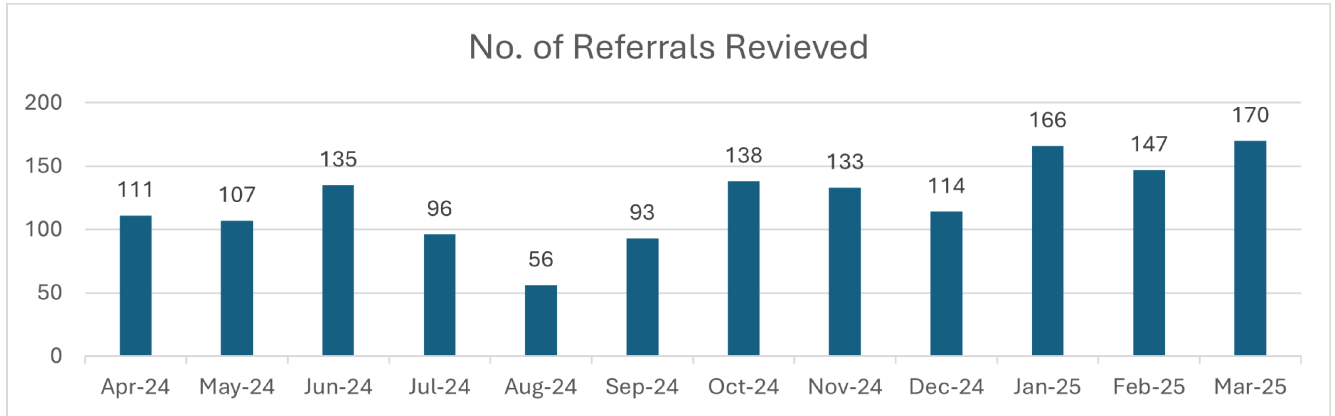
**Compass Phoenix** our North Yorkshire emotional health early intervention and prevention service has maintained the previous positive action to minimise waiting times with CYP typically receiving assessment within one month of referral despite growing numbers of referrals.

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**Strategic report (continued)**

**Achievements and performance (continued)**



**Compass Bloom** Central and West Lancashire MHST has continued to grow and develop; training additional mental health professionals with the addition of Wave 11 resources; this has created the opportunity to increase the range and reach in service with **28,246** children and **young people** accessing support in the year. The deployment of dedicated resources to support young people to participate in the design and development of services and the introduction of regular webinars to allow parents/carers to access live and pre-recorded support and information sessions have created new opportunities to promote engagement with the services.

BACK BY POPULAR DEMAND

**LIVE PARENT/CARER SLEEP WEBINAR**

Sleep is a **SUPER** Power

We all need sleep, and some of us would like even more of it!

This webinar aims to provide an overview for parents/carers on the purpose of sleep, the impact of poor sleep, and advice and strategies to improve sleep and overcome some common sleep difficulties. The strategies may be applied to both adults and children and young people.

**When:**

Tuesday 28th January; 11.00am - 12.15pm  
Thursday 30th January; 1.00pm - 2.15pm

Join Our Webinars!

Our webinars are open to all young people and parents/carers of students who attend our allocated schools and colleges.

Register now using the link below or simply scan the QR Code to secure your spot!

SCAN ME

<https://bit.ly/JanuarySleepWebinar>

To attend please sign up before 5.00pm Monday 27th

COMPASSBLOOM@COMPASS-UK.ORG 01772 280123

COMPASSBLOOM

UNIT 8 BALFOUR COURT, OFF HOUGH LANE, LEYLAND, LANCASHIRE, PR25 2TF

LIVE

**PARENT/CARER WEBINAR**

'KNOW YOURSELF, GROW YOURSELF'

Children's Mental Health Week is in February and this years theme is 'Know Yourself, Grow Yourself.'

Join our webinar designed to empower parents and carers! Discover tools to help children and young people build self-awareness, strengthen emotional resilience, and foster meaningful conversations about mental health and wellbeing.

**When:**

Thursday 13th February, 6pm - 7pm

Join Our Webinar!

Our webinar is open to all young people and parents/carers of students who attend our allocated schools and colleges.

Register now using the link below or simply scan the QR Code to secure your spot!

SCAN ME

<https://forms.office.com/e/NzqAgbP3bk>

To attend please sign up before 5.00pm Wednesday 12th February.

COMPASSBLOOM@COMPASS-UK.ORG 01772 280123

COMPASSBLOOM

UNIT 8 BALFOUR COURT, OFF HOUGH LANE, LEYLAND, LANCASHIRE, PR25 2TF

**Compass Be** Mental Health Support Team in Barnsley has maintained full coverage working in all state maintained schools and colleges in the borough. Augmenting the model has resulted in an integrated single point of contact with NHS CAMHS and Compass range of MHST, bereavement and specialist services meaning that a single point of contact for mental health support is accessible to all. January 2025 introduced an additional team to Compass Be developed with partners and

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Strategic report (continued)**

**Achievements and performance (continued)**

commissioners to meet the needs of children and young people who have experienced adverse childhood events / trauma adapting the MHST model to address the specific needs of these young people. A significant achievement in promotion has resulted in increases in direct access for families and partners who are now supported to access the right help, first time and meeting one of Compass core aims of preventing children and young people from being 'bounced' between services.

**Compass GO** as our long established Mental Health Support Team, successfully secured an extension to contract in recognition of the extraordinary achievements they have made over the first 5 years of activity. The team have built on the three core functions of an MHST to provide services which are accessible and acceptable to the children and young people of North East Lincolnshire. The service has led on the design and delivery of adapted interventions for children and young people in special educational provision delivering therapeutic interventions with meaning and providing additional specialist training to practitioners and to school staff. Over the year Compass GO achieved 100% engagement with all state maintained schools and routinely deliver link sessions, groups and 1:1 interventions supporting schools to improve school wellbeing policies, responses and approaches.

**Compass Rise**, our Wakefield Emotional Wellbeing Service moved into its second year of operation in 2024 and has continued to develop a responsive and community focussed, locally delivered emotional wellbeing service operating in schools, but also in family centres and community venues. The service worked directly with children in Wakefield to design a brand for the service and together created a service brand which is easily recognisable and offers an optimistic and positive image of the service, and so Compass Rise was created.



Midlands MHST's

**Compass Changing Lives** Mental Health Support Teams in Derby and Derbyshire have continued to increase the range and reach of services and this has been notably enhanced by the successful award of a contract to provide emotional health and wellbeing services to schools not yet receiving the MHST offer. In June 2024 mobilisation of the new contract resulted in the successful TUPE transfer of colleagues to provide an enhanced emotional wellbeing offer; this has included the development of a single point of contact for all Compass emotional health services and the implementation of an easy access App providing information, advice, guidance and direct referral via smartphone/device. The service was further enhanced with a further two MHST's from January 2025 to extend coverage for schools in the City and Erewash reaching thousands more children and young people.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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Strategic report (continued)

Achievements and performance (continued)



**Compass Birmingham MHST** successfully concluded the first year of training in waves 9 and 10 with the qualification of 30+ mental health practitioners. The team are now delivering on the full range of MHST activities, including whole school approach, individual low intensity CBT and group interventions in schools and also creating new opportunities to support families to feel confident in supporting their children to cope with the emotional and mental health challenges they face, including workshops to support parents/carers to effectively manage behavioural concerns as well as digital information, advice and support parent drop-ins

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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Strategic report (continued)

Achievements and performance (continued)



We were delighted to secure a further 'Wave 12' contract in Birmingham providing an additional six MHST's serving communities in the North and East of the City; the additional teams have commissioned local offices to support outreach in school settings but work collaboratively with Wave 9 and 10 teams to deliver on a single point of access and specialist support to reduce barriers to access and maintain efficiencies and economies of scale. The service is now supporting 36 trainees to become qualified mental health practitioners ahead of deployment into local schools.

#### **Flex Team**

In response to the growth in operational services and the diversity of communities we serve across a broad geography, the 'Flex Team' has been developed to build on a collaborative approach to implementing new services, responding to emerging needs and developing creative solutions to common problems. The team, led by a dedicated Senior Operational Manager coordinate with new and existing services to deliver on common standards, these includes:

- Deployment of additional clinical time to address local demand pressures.
- Provision of digital delivery expertise to support local teams to implement digital interventions.
- Mobilising of new contracts harmonising Compass standards and models across new services.
- Supporting the design and development of effective electronic records.
- Producing social media content which enhances the service profile, and builds a known and trusted brand.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Strategic report (continued)**

**Achievements and performance (continued)**

**d. Investment policy**

The Directors have the power to invest in such assets as they consider appropriate. The Company has a policy of keeping any surplus liquid funds in short term deposits which can be readily accessed. Investments in property are permitted if the purchase of a property is for the use of furthering the organisation's activities.

**Financial review**

**a. Going concern**

The Directors are of the opinion that Compass is a going concern on the basis of the level of its reserves and the level of income which will be delivered in the next two years via contracts currently secured.

**b. Financial review**

Income during the year rose to £21.27 Million from the previous year's figure of £16.36 Million. This increase resulted from the full year effect of the contracts gained in 2023/24 and part year effects of new contracts gained in Derbyshire and Birmingham and further organic growth within services already commissioned.

Expenditure has risen to £20.61 Million compared to £15.08 Million partially in line with increases in turnover but in addition £578K of planned expenditure from designated reserves, noted in the post balance sheet events in the March 2024 accounts, to deliver on a workforce development strategy together with value added and innovation projects; whilst further strengthening the underlying infrastructure to manage the increased size, breadth and complexity of the contract portfolio.

Net income was £0.65 Million compared to net income in the previous year of £1.28 Million. This reduction reflects the spending of £578K from the designated reserve created last year and the expenditure on underlying infrastructure.

**c. Reserves policy**

The Directors recognise the need to have reserves in place to ensure the sustainability of the charitable company in the event of the loss of a major contract. The Directors are also aware of the need to balance the levels of free reserves with the need to maximise the service delivered to current beneficiaries.

The Directors calculate the minimum free reserves required based on the fact that the nature of the contract portfolio is the provision of core NHS services. Therefore in the event of Compass losing contracts, staff would be transferred to a new provider and as a result reserves are required only to cover central infrastructure and any lease commitments. Using this methodology, a minimum requirement for free reserves of £2.45 Million has been calculated.

The free reserves at 31 March 2025 are £2.98 Million. This figure excludes the fixed assets reserve fund and the designated reserve. The excess of free reserves over the reserves required will be used to support future business growth and development and any financial impact of high rates of both general and wage inflation that may not be covered by increases in funding.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**d. Principal funding**

The principal funding source for the company is contractual income from Integrated Care Boards, Local Authorities and Police and Crime Commissioners.

***Structure, governance and management***

**a. Constitution**

The charity is constituted as a company limited by guarantee and governed by its Articles of Association which set out a Unitary Board arrangement whereby Executive Directors share with Non Executive Directors full responsibility for managing the affairs of the company.

All business is conducted through board meetings without the use of sub-committees. Clinical Governance, issues are scrutinised by an advisory group made up of Non Executive Directors, members of the senior management team and external clinical experts.

**b. Recruitment and appointment of Directors**

The Directors of the company are also Charity Trustees for the purposes of charity law and under the company's Articles are known collectively as the Board of Directors. Directors are elected to the Board either to fill a vacancy or to add to the number of Board members, up to a maximum of sixteen. The Articles provide that of the total number of Directors, no less than two thirds should be Non Executive Directors. The Non Executive Directors will hold office for a term of three years and will be able to put themselves forward to be elected for a further three year term. Further terms beyond the initial two must be approved by the Board on an individual basis.

The Chief Executive and Director of Finance are Executive Directors by virtue of office and any other Executive Directors, subject to a maximum of one third of total Board membership, may be elected by the Board. The Chair of the Board is elected by the Non Executive Directors; Claire Wesley was elected to the role in March 2016.

Non Executive Directors have been recruited through advertising in local and national media, through a consultant led headhunting campaign, and through the use of professional and personal networks.

**c. Non Executive Directors' induction and training**

All new Non Executive Directors are given a starter information pack and meet with the Chief Executive and Chair and are briefed on the history of the organisation, its current strategy and future developments in the context of related national strategy and the wider issues of social policy.

Directors and the Senior Management Team meet at least annually separate from standard Board meetings to focus on a review of the Company's core vision, its values and its performance. The Non Executive Directors' training schedule covers core components such as the Role of a Director and Trustee, Health and Safety, Safeguarding Children and Equal Opportunities and Diversity, as well as specific individual development needs.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Structure, governance and management (continued)**

**d. Organisational structure**

The Directors meet regularly and are responsible for the strategic direction and policy of the company. Currently there are seven Directors, two of whom are Executive Directors. The five Non Executive Directors are drawn from a variety of professional backgrounds relevant to the work of the Company.

A scheme of delegation is in place and day to day responsibility for the administration of the Company and the delivery of the services rests with the Chief Executive and the Senior Management Team.

**e. Risk management**

The Board manages risk through its scrutiny of the two principal risk registers, the strategic risk register and the clinical risk register whilst at the same time seeking assurance from the Senior Management Team that identification and management of risk is core to the operational management of the business. The risk review process is underpinned by the Board's evaluation of the forward strategy and annual business plan which together ensure that risks are identified and evaluated for likelihood of crystallisation, and to support effective decision making.

The principal registers are reviewed at each Board meeting ensuring that new risks and changes in the risk environment are properly identified and that controls are in place to maintain all risks within the Board's agreed risk tolerance, along with the testing of procedures and mitigation of controls.

The principal risks to which Compass is exposed are regulatory/compliance and financial risks. Key risks with their corresponding risk scores are highlighted for the Board as a risk map. Risks are also monitored alongside key performance indicators per contract. Compass works closely with commissioners to minimise the risk of not attaining contractual targets. Risks in relation to data protection are managed through Compass' Information Governance policies and procedures which ensure compliance with the General Data Protection Regulations; and the requirements of the NHS Digital data security and protection toolkit.

The financial risks are managed so that there are sufficient resources to meet ongoing contractual obligations. Such risks are further controlled against the Directors' approved annual budget and variances are scrutinised through the year. Procedures are maintained for all operations and are subject to planned reviews and updating for business and statutory changes. Compass has in place a fraud and whistleblowing policy and has no exposure to financial risk instruments other than to ensure Compass maximises the return on credit bank balances.

The Board has given due consideration to its key strategic risks and is satisfied that Compass systems, procedures and policies are in place to manage these risks.

**f. Key management pay and remuneration**

The pay of Executive Directors is set by the Non-Executive Directors. Remuneration is based on a pay range relevant to a particular role – ranges are regularly reviewed in a pay benchmarking exercise.

Compass operates a performance related pay system linked to appraisal; salaries also rose by 4% in April 2024 to reflect inflationary pressure in the labour market.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Engagement with employees and employment of the disabled**

Employees have been consulted on issues of concern to them by means of regular consultative committee and staff meetings and have been kept informed on specific matters directly by management. The company carries out exit interviews for all staff leaving the organisation and has adopted a procedure of upward feedback for senior management and the Directors.

The company has implemented a number of detailed policies in relation to all aspects of personnel matters including:

- Equal opportunities policy
- Volunteers' policy
- Health & safety policy

In accordance with the company's equal opportunities policy, the company has long-established fair employment practices in the recruitment, selection, retention and training of disabled staff.

Full details of these policies are available from the company's offices.

**Information on fundraising practices**

The charity does not actively engage in fundraising practices nor contract with a third party to fundraise on the charity's behalf. There have been no complaints relating to fundraising.

**Disclosure of information to auditor**

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

**Auditor**

The auditor, BHP LLP, has indicated their willingness to continue in office. The Directors will propose a motion reappointing the auditor at the AGM.

Approved by order of the members of the board of Directors and signed on their behalf by:



Signer ID: UN829IEBKS...

**C E Wesley**

Chair

Date: 18/08/2025 GMT

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE  
HEALTH AND WELLBEING**

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We have audited the financial statements of Compass - Services to Improve Health and Wellbeing (the 'charitable company') for the year ended 31 March 2025, which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

We have nothing to report in this regard.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE  
HEALTH AND WELLBEING (CONTINUED)**

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

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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

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

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

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

**Responsibilities of directors**

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

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

**Auditor responsibilities for the audit of the financial statements**

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

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE  
HEALTH AND WELLBEING (CONTINUED)**

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with management and directors, and from our knowledge and experience of this charity;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities Act 2011, CQC inspections, safeguarding, health and safety and employment law;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and directors; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management and directors as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risks of fraud through management override controls, we:

- performed analytical procedures to identify any unusual or unexpected variances;
- tested journal entries to identify unusual transactions; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk or irregularities and non-compliance with laws and regulations we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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

A further description of our responsibilities is available on the FRC's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE  
HEALTH AND WELLBEING (CONTINUED)**

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**Use of our report**

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

*Laura Masheder*

Signer ID: CRZCVPKXXZ...

Laura Masheder (Senior statutory auditor)

for and on behalf of

**BHP LLP**

Chartered Accountants

Statutory Auditor's

Rievaulx House

1 St Mary's Court

Blossom Street

York

YO24 1AH

Date: 20/08/2025 GMT

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>				
Donations and legacies	4	4,827	4,827	-
Charitable activities	5	21,195,835	21,195,835	16,310,611
Investments	6	67,930	67,930	44,899
<b>Total income</b>		<b>21,268,592</b>	<b>21,268,592</b>	16,355,510
<b>Expenditure on:</b>				
Charitable activities	7	20,614,932	20,614,932	15,079,929
<b>Total expenditure</b>		<b>20,614,932</b>	<b>20,614,932</b>	15,079,929
<b>Net movement in funds</b>		<b>653,660</b>	<b>653,660</b>	1,275,581
<b>Reconciliation of funds:</b>				
Total funds brought forward		4,388,596	4,388,596	3,113,015
Net movement in funds		653,660	653,660	1,275,581
<b>Total funds carried forward</b>	16	<b>5,042,256</b>	<b>5,042,256</b>	4,388,596

The Statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.


**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 02054594**


**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	13	279,879	340,351
		279,879	340,351
<b>Current assets</b>			
Debtors	14	1,723,846	1,607,343
Cash at bank and in hand	19	4,863,793	4,132,063
		6,587,639	5,739,406
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	15	(1,825,262)	(1,691,161)
		4,762,377	4,048,245
<b>Net current assets</b>		4,762,377	4,048,245
<b>Total net assets</b>		5,042,256	4,388,596
<b>Charity funds</b>			
Unrestricted funds			
Designated funds	16	2,065,492	540,351
General funds	16	2,976,764	3,848,245
		5,042,256	4,388,596
<b>Total funds</b>		5,042,256	4,388,596

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:

  
 \_\_\_\_\_  
 C E Wesley  
 Chair  
 Date: 18/08/2025 GMT

  
 \_\_\_\_\_  
 Rachel Brundock  
 Chief Executive and Director

The notes on pages 23 to 38 form part of these financial statements.

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	18	<b>764,269</b>	1,193,693
<b>Cash flows from investing activities</b>			
Bank interest	6	<b>67,930</b>	44,899
Purchase of tangible fixed assets	13	<b>(100,469)</b>	(204,565)
<b>Net cash used in investing activities</b>		<b>(32,539)</b>	(159,666)
<b>Change in cash and cash equivalents in the year</b>			
Cash and cash equivalents at the beginning of the year		<b>731,730</b>	1,034,027
		<b>4,132,063</b>	3,098,036
<b>Cash and cash equivalents at the end of the year</b>	19	<b>4,863,793</b>	4,132,063

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. General information**

Compass - Services to improve health and wellbeing is a company limited by guarantee. The members of the company are the Directors named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member. The registered office of the charity is given in the charity information on page 1.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Compass - Services to improve health and wellbeing meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

**2.2 Going concern**

At the time of approving the financial statements, the Directors have a reasonable expectation that the charity has adequate resources to continue in existence for the foreseeable future. The Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.3 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income from charitable activities includes income recognised as earned (as the related service is provided) under contract. Where income is received in advance of a specified service, it is deferred until the charity is entitled to that income.

Investment income is included when receivable by the charity.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants and contract income due for the year have been included in full and have been allocated as restricted income where appropriate.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance are allocated to the applicable expenditure headings.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

**2.6 Taxation**

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2.7 Operating leases**

Rentals under operating leases are charged to the SOFA on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

**2.8 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**2. Accounting policies (continued)**

**2.8 Tangible fixed assets and depreciation (continued)**

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Short-term leasehold property improvements	- 10% straight line
Computer equipment, fixtures and fittings	- 33.33% straight line

**2.9 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.10 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.12 Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

**2.13 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year in accordance with section 28 of FRS 102.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**2. Accounting policies (continued)**

**2.14 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock of fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2.15 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**3. Critical accounting estimates and areas of judgment**

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

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

The directors consider there to be no key accounting estimates and judgements in the application of the charitable company's accounting policies.

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**4. Income from donations and legacies**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Donations	4,827	<b>4,827</b>	-

**5. Income from charitable activities**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Income from charitable activities - services	21,195,835	<b>21,195,835</b>	16,310,611
Total 2024	16,310,611	16,310,611	

**6. Investment income**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Bank interest	67,930	<b>67,930</b>	44,899
Total 2024	44,899	44,899	

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**7. Analysis of expenditure on charitable activities**

*Summary by fund type*

	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Governance costs	46,721	<b>46,721</b>	48,228
Expenditure on charitable activities - services	20,568,211	<b>20,568,211</b>	15,031,701
	<u>20,614,932</u>	<u><b>20,614,932</b></u>	<u>15,079,929</u>
Total 2024	<u>15,079,929</u>	<u>15,079,929</u>	

**8. Support costs**

	2025 £
Staff costs	<b>991,113</b>
Rent and storage	<b>56,618</b>
Repairs, maintenance and cleaning	<b>2,877</b>
Rates, heat, light and power	<b>5,541</b>
Office costs	<b>199,217</b>
Training and recruitment	<b>273,816</b>
Depreciation	<b>4,515</b>
	<u><b>1,533,697</b></u>

Support costs, included within expenditure on charitable activities (Note 7), comprise Governance and HR, Finance and Administration functions. These have been allocated based on direct costs, following the application of recharges and a management charge has been allocated to operational activities. Total support costs in the comparative year were £1,559,209.

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**9. Analysis of expenditure by type**

	Staff costs	Depreciation	Other costs	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Charitable activities	16,687,111	160,941	3,720,159	20,568,211	15,031,701
Expenditure on governance	21,721	-	25,000	46,721	48,228
<b>Total</b>	<b>16,708,832</b>	<b>160,941</b>	<b>3,745,159</b>	<b>20,614,932</b>	<b>15,079,929</b>
Total 2024	11,843,459	123,721	3,112,749	15,079,929	

**10. Net income/(expenditure)**

This is stated after charging:

	2025	2024
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	160,941	123,721
Auditor's remuneration - preparation of financial statements	3,960	3,675
Auditor's remuneration - audit	19,845	15,225
	<u>19,845</u>	<u>15,225</u>

**11. Staff costs**

	2025	2024
	£	£
Wages and salaries	14,323,035	10,100,113
Social security costs	1,394,520	944,578
Contribution to defined contribution pension schemes	991,277	798,768
	<u>16,708,832</u>	<u>11,843,459</u>

Included within the wages and salaries figures above are agency staff costs of £149,477 (2024: £276,068). Total staff costs excluding agency staff was £16,559,355 (2024: £11,567,391).

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**11. Staff costs (continued)**

The average number of persons employed by the company during the year was as follows:

	<b>2025</b>	2024
	<b>No.</b>	No.
Project staff	<b>386</b>	306
Administrative staff	<b>39</b>	29
	<hr/> <b>425</b> <hr/>	<hr/> 335 <hr/>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>2025</b>	2024
	<b>No.</b>	No.
In the band £60,001 - £70,000	<b>6</b>	1
In the band £70,001 - £80,000	<b>1</b>	-
In the band £80,001 - £90,000	<b>2</b>	-
In the band £90,001 - £100,000	<b>1</b>	1

The key management are deemed to be the Executive Directors. Details of their remuneration are included within note 12.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**12. Directors' remuneration**

Under the Articles of Association, Executive Directors are permitted to be remunerated for their services provided as an employee to the charitable company.

Details of Executive Directors' remuneration and expenses are given below.

During the year retirement benefits were accruing to 2 directors (2024: 2) in respect of defined contribution pension schemes.

The Executives Directors' individual remuneration including pension contributions was:

M Roberts - £nil (2024: £76,807) including pension contributions of £nil (2024: £6,950)

R Bundock - £108,207 (2024: £103,719), including pension contributions of £9,746 (2024: £9,371)

O Oluwadare - £86,551 (2024: £49,331) including pension contributions of £4,121 (2024: £2,260).

The highest paid director received remuneration of £108,207 (2024: £103,719), including pension contributions of £9,746 (2024: £9,371).

In addition, employers national insurance contributions in respect of the above directors amounted to £22,452 (2024: £25,624).

2 Executive Directors received expenses amounting to £3,214 in the current year (2024: £2,854 paid to 3 Directors).

No remuneration was paid to Non-Executive Directors during the year.

3 Non-Executive Directors received expenses amounting to £420 in the current year (2024: £501 paid to 2 Non-Executive Directors).

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**13. Tangible fixed assets**

	Short-term leasehold property improvements £	Computer equipment, fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2024	60,306	724,687	784,993
Additions	-	100,469	100,469
At 31 March 2025	<u>60,306</u>	<u>825,156</u>	<u>885,462</u>
<b>Depreciation</b>			
At 1 April 2024	7,029	437,613	444,642
Charge for the year	6,031	154,910	160,941
At 31 March 2025	<u>13,060</u>	<u>592,523</u>	<u>605,583</u>
<b>Net book value</b>			
At 31 March 2025	<u>47,246</u>	<u>232,633</u>	<u>279,879</u>
At 31 March 2024	<u>53,277</u>	<u>287,074</u>	<u>340,351</u>

**14. Debtors**

	2025 £	2024 £
Trade debtors	493,816	838,845
Prepayments and accrued income	1,230,030	768,498
	<u>1,723,846</u>	<u>1,607,343</u>

Accrued income of £56,452 (2024: £59,184) will be taken to income in more than 1 year.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**15. Creditors: Amounts falling due within one year**

	2025	2024
	£	£
Trade creditors	870,868	573,254
Other taxation and social security	356,245	246,231
Other creditors	162,838	120,105
Accruals and deferred income	435,311	751,571
	1,825,262	1,691,161
	1,825,262	1,691,161
	2025	2024
	£	£
Deferred income at 1 April	500,384	847,468
Income deferred during the year	84,845	500,409
Amounts released from previous periods	(466,975)	(847,493)
	118,254	500,384
<b><i>Deferred income at 31 March</i></b>	<b>118,254</b>	<b>500,384</b>

Deferred income relates to amounts received in advance of the contract or work still to be completed on contracts commencing.

Total pension commitments, which are included within other creditors, amount to £162,838 (2024: £120,105).

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**16. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
<i><b>Unrestricted funds</b></i>					
<i><b>Designated funds</b></i>					
Fixed asset reserve fund	340,351	-	(160,941)	100,469	279,879
Covid 19 recovery fund	200,000	-	(200,000)	-	-
People development fund	-	-	(326,134)	2,013,647	1,687,513
Added value and innovation fund	-	-	(51,900)	150,000	98,100
	<u>540,351</u>	<u>-</u>	<u>(738,975)</u>	<u>2,264,116</u>	<u>2,065,492</u>
<i><b>General funds</b></i>					
General funds	<u>3,848,245</u>	<u>21,268,592</u>	<u>(19,875,957)</u>	<u>(2,264,116)</u>	<u>2,976,764</u>
<i><b>Total Unrestricted funds</b></i>	<u><u>4,388,596</u></u>	<u><u>21,268,592</u></u>	<u><u>(20,614,932)</u></u>	<u><u>-</u></u>	<u><u>5,042,256</u></u>

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**16. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
<b><i>Unrestricted funds</i></b>					
<b><i>Designated funds</i></b>					
Fixed asset reserve fund	259,507	-	(123,721)	204,565	340,351
Covid 19 recovery fund	200,000	-	-	-	200,000
	<u>459,507</u>	<u>-</u>	<u>(123,721)</u>	<u>204,565</u>	<u>540,351</u>
<b><i>General funds</i></b>					
General funds	2,653,508	16,355,510	(14,956,208)	(204,565)	3,848,245
<b><i>Total Unrestricted funds</i></b>	<u><u>3,113,015</u></u>	<u><u>16,355,510</u></u>	<u><u>(15,079,929)</u></u>	<u><u>-</u></u>	<u><u>4,388,596</u></u>

Fixed asset reserve funds have been designated by the Directors to represent the value of tangible fixed assets. Expenditure from the fund represents depreciation charged during the year and transfers of £100,469 represents capital additions during the year.

Covid 19 recovery fund has been designated by the Directors to improve breadth, quality and impact of services offered by the charity.

People development: in recognising the difficulties in recruiting suitably qualified professionals, the Board will be investing £2.01 million over the next 3 years in recruiting and training staff within local services to achieve a range of post graduate qualifications in partnership with designated Universities.

Added Value and Innovation Projects: The Board also assigned £150,000 over 3 years to support innovation and service improvement programmes that will enhance existing provision for our beneficiaries and allow operational teams to test and pilot new models of delivery.

In the previous year, Trustees has planned to designate a total of £2.7m for specific projects. A subsequent review of reserves was undertaken during the 2024/25 year and to ensure free reserves are maintained above the minimum threshold, the overall transfer was reduced.

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**17. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	279,879	<b>279,879</b>
Current assets	6,587,639	<b>6,587,639</b>
Creditors due within one year	(1,825,262)	<b>(1,825,262)</b>
<b>Total</b>	<u>5,042,256</u>	<u><b>5,042,256</b></u>

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	340,351	340,351
Current assets	5,739,406	5,739,406
Creditors due within one year	(1,691,161)	(1,691,161)
<b>Total</b>	<u>4,388,596</u>	<u>4,388,596</u>

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**18. Reconciliation of net movement in funds to net cash flow from operating activities**

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	653,660	1,275,581
<i>Adjustments for:</i>		
Depreciation charges	160,941	123,721
Bank interest	(67,930)	(44,899)
(Increase)/decrease in debtors	(116,503)	166,531
Increase/(decrease) in creditors	134,101	(327,241)
<b><i>Net cash provided by operating activities</i></b>	<b>764,269</b>	<b>1,193,693</b>

**19. Analysis of cash and cash equivalents**

	2025 £	2024 £
Cash in hand	4,863,793	4,132,063
<b><i>Total cash and cash equivalents</i></b>	<b>4,863,793</b>	<b>4,132,063</b>

**20. Analysis of changes in net debt**

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash in hand	4,132,063	731,730	4,863,793
	<b>4,132,063</b>	<b>731,730</b>	<b>4,863,793</b>

There is no debt in either the current or previous year.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**21. Operating lease commitments**

At 31 March 2025 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2025</b>	2024
	£	£
Not later than 1 year	<b>257,042</b>	275,363
Later than 1 year and not later than 5 years	<b>190,523</b>	212,913
	<hr/> <b>447,565</b> <hr/>	<hr/> 488,276 <hr/>

**22. Other financial commitments**

The charitable company has granted a fixed and floating charge over all of its assets in favour of Royal Bank of Scotland as security for any present or future liabilities that may arise in connection with the charitable company's banking arrangements. As at the balance sheet date, the outstanding balance of the facilities covered by this charge was £nil (2024: £nil).

**23. Related party transactions**

There were no related party transactions during either period other than the remuneration paid to Directors of the charity, disclosed in Note 12 of the financial statements.

**Compass - Services to Improve Health and Wellbeing**

England & Wales - Charity number 518048

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# Accounts

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Registered number: 02054594  
Charity number: 518048

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**

**(A company limited by guarantee)**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**

**(A company limited by guarantee)**

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## COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING

(A company limited by guarantee)

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

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<b>Directors</b>	C E Wesley, Non Executive Director and Chair R V Bundock, Chief Executive S Kingsnorth, Non Executive Director O Oluwadare, Executive Director of Finance (appointed 23 November 2023) C L Pendle, Non Executive Director M E Roberts, Executive Director of Finance (resigned 23 November 2023) D Webster, Non Executive Director and Vice Chair C Wood, Non Executive Director
<b>Company registered number</b>	02054594
<b>Charity registered number</b>	518048
<b>Registered office</b>	Second Floor, Marlborough House Westminster Place York Business Park York North Yorkshire YO26 6RW
<b>Company secretary</b>	M E Roberts (resigned 23 November 2023) O Oluwadare (appointed 30 November 2023)
<b>Chief Executive</b>	R V Bundock
<b>Independent auditor</b>	BHP LLP Chartered Accountants Rievaulx House 1 St Mary's Court Blossom Street York YO24 1AH
<b>Bankers</b>	The Royal Bank of Scotland

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## COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING

(A company limited by guarantee)

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### MESSAGE FROM THE CHIEF EXECUTIVE FOR THE YEAR ENDED 31 MARCH 2024

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It has been another extraordinary year of achievement for Compass, as we have continued to focus our efforts and resources on upscaling the organisation's infrastructure whilst growing the contract base. As a result, our workforce has grown by 25% to over 400 staff in the past 12 months. Our priority has been to grow with care and in a way that future proof's the organisation. Central to this has been the collaboration between the Compass Board and Senior Leadership Team to set out a highly ambitious organisational development plan for the next three years that focuses on central resource, supporting the development of our workforce, systems transformation and the progression of social value and added value projects. All these things combined will enable Compass to deliver outstanding public health and wellbeing services to our beneficiaries in the most efficient and effective way that provides value for money.

Following planned investment, we have onboarded specialist expertise in a number of central roles that will provide essential support to our local services and teams, allowing us to develop integrated management information systems, processes and ways of working aligned to Compass' mission, vision and values and our regulatory and contractual obligations.

What has been central to our ability to grow and innovate with care has been to recruit, retain and empower a workforce centrally and locally, that is able to use its collective and diverse wealth of knowledge, skills and (lived) experience from a wide range of personal and professional backgrounds, ultimately helping us to drive forward early intervention system transformation through the delivery of integrated health and wellbeing models under-pinned by a values-led approach. Our staff at every level in Compass are incredible change agents, who are aligned to Compass' central mission of delivering the right care at the right time, by the right professional for each individual child and young person irrespective of background. Our breadth of expertise as early intervention specialists means we can confidently take on the role of system enabler; working collaboratively with commissioners and system partners to put into practice the steps needed to co-develop integrated and progressive pathways of care that are flexible, seamless, and remove duplication.

Through the creation of a ONE Compass approach, where all staff know what it means to actively display the core Compass values, characteristics and principled ways of working, we have enabled teams to identify gaps or barriers within services and systems that prevent children, young people and families getting the support they need, when they need it, in a way that works best for them. Identification and responding to unmet needs swiftly are central to our mission and the investment in our infrastructure is designed to facilitate bringing staff together across diverse health and wellbeing specialisms to share their knowledge, skills, and experience in order to design solutions to operational and systemic problems. This has led to innovations, both front and back office from the ground up using a wide range of data sources to evidence need.

By year end, Compass was partnering with five universities; Wolverhampton, Sheffield, Edge Hill, Derby and Exeter supporting 56 staff to achieve their post graduate diplomas in school nursing, education, mental health and clinical supervision, including an important partnership to evaluate Compass mental health support teams (MHST) model to identify 'what works', and actions to further improve. We continue to play a key role in helping to achieve the NHS's goal of expanding a skilled and qualified workforce. These achievements are down to the hard work and dedication of our managers and team leaders, working together with university course leaders to provide all year-round support to staff in training, helping them balance the demands of the role alongside their course qualification. We have established career progression pathways underpinned by investment in continuous professional development and implemented a volunteering programme 'Compass Together' across our three directorates of public health school nursing, mental health and emotional wellbeing, and substance misuse and risky behaviours.

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## COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING

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### MESSAGE FROM THE CHIEF EXECUTIVE (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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Over the past 12 months, Compass has made significant progress towards achieving its goals:

- Investing and establishing a highly talented and skilled senior operations management team across the three directorates enabling greater visibility and collaboration with commissioners and stakeholders.
- Winning contracts to deliver eight mental health support teams (MHSTs) in Birmingham.
- Winning a children and young people's bereavement contract in Wakefield.
- Expanding the number of teams within the North East Lincolnshire, Barnsley, Derby and Lancashire MHSTs.
- Further developing our health needs assessment tool and processes within our Warwickshire school health contract
  - to increase uptake and efficiency resulting in released capacity to see more children and young people.
- Developing a cross Compass digital solutions group to evaluate and implement a range of preferred evidence-based digital interventions.
- Implementing an innovative App to help young people, families and professionals to self-navigate resources and access the right support.
- Supporting more public, private and logistics organisations to improve their workplace wellbeing through training, coaching, and implementing initiatives.

Through our collaborations with commissioners, system partners and wider stakeholders we continue to build a reputation as a trusted, dynamic, and innovative partner, one that is capable of co-developing and delivering high impacting, flexible services as part of wider integrated systems and models of care.

At the heart of Compass' achievements, is our staff. Their commitment, tenacity and values are inspiring as they continue to innovate, adapt, flex, and respond to meet demand and acuity. Working as part of a ONE Compass approach ensures we all move forward with purpose and at pace; united in our mission and working tirelessly to become better at what we do so that more children, young people and families get the right support when they need it, enabling them to believe in, aspire to and achieve their true potential.

*Rachel Bundock*

Signer ID: ES01V1ATS...

**Rachel Bundock**

Chief Executive Officer

Date: 22/08/2024 GMT

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## COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING

(A company limited by guarantee)

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### DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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The Directors present their annual report together with the audited financial statements of Compass – Services to improve health and wellbeing (the Company) for the year ended 31 March 2024.

The Directors confirm that the annual report and financial statements comply with the current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

#### ***Objectives and activities***

##### **a. Policies and objectives**

The Company was established in 1986, for the public benefit, and had the following objectives during the year to March 2024:

To promote the health and well-being of children, young people, families and adults with particular focus on helping to reduce health inequalities by proactively engaging with disadvantaged and minoritised groups through the delivery of:

- Promotion of activities that support positive health and wellbeing.
- Providing training and resources to relevant professionals to understand a wide range of health and wellbeing issues and their role in supporting individuals.
- Supporting education settings to co-develop and deliver whole school approaches to mental health and wellbeing.
- Identification of population health needs by the gathering of information, on lived experiences of members of communities.
- Providing consultation, coaching and support to families, system (health, education, social, VCFSE ) partners, and wider stakeholders.
- Delivering therapeutic support to those with low to moderate mental health and emotional wellbeing needs.
- Delivering specialist support to those with substance misuse, sexual health and/or risky behaviour needs.

The Directors review the performance, aims and objectives of the Company every year. In carrying out the review, the Directors refer to the Charity Commission's guidance on public benefit to ensure that all activities meet that guidance.

##### **b. Activities for achieving objectives**

Compass' activities span universal, targeted and specialist provision of public health and wellbeing related services to support children, young people, parents/carers, families, professionals, and local communities. Our core areas of activity are mental health, emotional health, and wellbeing; public health nursing and weight management; risky behaviours and substance misuse. They include delivering whole school approaches, education prevention, early help, structured treatment, engagement in meaningful activities and aftercare.

Underpinning these services is a thematic, tiered training and consultation programme for different stakeholders to upskill and coach them to identify children and young people with additional health and wellbeing needs early and put in place strategies to support them including making appropriate referrals. Compass has extended its public health expertise and knowledge to support employers and businesses within local communities and particular professional groups who are at greater risk of health inequalities to embed mentally healthy cultures within the workplace. Compass has a broad geographical spread with services based in Yorkshire, Lincolnshire, the Midlands, Lancashire, and London; and supports school aged children and their families from the age of four years up to 25 years for young people with special educational needs and disabilities (SEND)

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## COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING

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### DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### *Strategic report*

#### *Achievements and performance*

##### **a. Strategy**

Compass recognises that, in an ever-changing environment where the speed of change is accelerating, a detailed long-term strategy is neither desirable nor effective. Instead, the Directors have agreed long term goals with detailed objectives to support their achievement.

#### Long Terms Goals

- To grow its contract base at a steady and sustainable rate:
  - o Secure further mental health support team (MHSTs) and school nursing contracts.
  - o Secure substance misuse and risky behaviour contracts in areas where Compass already has a footprint.
  - o Secure organic growth within current local contracts by broadening and deepening the offer based on evidence-need.
  - o Achieve annual surpluses.
- To achieve financial stability by targeting a range of key financial measures:
  - o Income of largest contract as a percentage of total income.
  - o Contribution of largest contract as percentage of total income.
  - o Central overheads as percentage of income.
- Diversification of income streams to include workforce training and professional consultancy in the areas of mental health and wellbeing.

Over the past 12 months, Compass has made significant progress towards achieving its goals with more tender successes which have resulted in the achievement of the financial targets reducing reliance on a single contract.

Analysis of current contract shows a portfolio more balanced across different sized contracts:

Distribution of contracts at 31 March 2024		
Annual Contract Value	Number of contracts	% of Total Value
> £3 Million	1	24
£2.5-3.0 Million	1	15
£2.0-2.5 Million	-	-
£1.5-2.0 Million	3	32
£1.0-1.5 Million	1	7
£0.5-1.0 Million	4	17
<£0.5 Million	2	5

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## COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING

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### DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### Strategic report (continued)

#### Achievements and performance (continued)

##### b. Risks to strategy

Clear objectives with milestones have been agreed and these are reviewed regularly by both the Senior Leadership Team and the Directors. Adjustments are made to priorities and resources to ensure objectives are delivered.

##### c. Review of activities

Compass has continued with the theme of developing holistic high quality integrated health and wellbeing services that are children and young people led. This has been alongside the successful mobilisation of new services for Children, Young People and Families in Birmingham, Coventry, Derby City, Derbyshire and Wakefield, building on Compass' existing low-intensity, early intervention and prevention models of care and continuing to build and strengthen collaborative partnerships and systems with key partners across the health, education, social care and voluntary sectors.

Compass remains committed to employing creative means to meet the diverse needs of the children and young people who will benefit from our services, adapt and develop our delivery models, including:

- Direct therapeutic and health promotion activities in education settings.
- Extending our range and availability for therapeutic groupwork in schools.
- Enhancing the range of self-help resources through different medias.
- Promoting the wider use of digital technology in our services.
- Deploying practitioners in schools and communities to engage with those who may otherwise not access the service.

These themes have taken shape in each of our services differently reflecting the needs of local children, young people and families and bringing benefit to the local system.

**Compass Phoenix** our North Yorkshire emotional health early intervention and prevention service, previously saw a significant increase in both the number of children and young people waiting for services and the length of time waiting. This year the team have creatively adapted both groupwork and digital delivery methods to increase the range and capacity of services and to meet the demand achieving a significant reduction in waiting times. Compass Phoenix has worked in partnership with the commissioner to pilot a digital intervention 'Lumi Nova' which has been hugely successful. The team have also provided a text support service for young people 'Buzz Us' which received and responded to **4678** messages in 2023/24 on topics including exam stress and family relationships amongst many others.

**Warwickshire Connect for Health** school nursing service has continued to deliver extensive health needs assessment across the ages whilst continuing to build on accessibility. This year the team reviewed parent/carer and practitioner feedback for the School Readiness and developed the questionnaire based on feedback then refreshed to improve engagement and shared with all our partners including schools, H/Vs, GP surgeries, libraries, pre-schools and children and family centres, soft play centres and school uniform shops and social media platforms. The year 6 HNA had a fantastic uptake this year with 5941 questionnaires (90 per cent) completed by children across 171 primary schools (97 per cent). The questionnaire provides a wealth of knowledge about the health of our young people, reflective of the myriad of different environments, care and education they and their families will have encountered. This then provides a solid foundation from which to deliver effective, evidence based public health interventions.

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## COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING

(A company limited by guarantee)

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### DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### Strategic report (continued)

#### Achievements and performance (continued)

Staying in Warwickshire, our **Warwickshire Drug and Alcohol service** has responded to the changing needs of children and young people and has worked creatively with those at greater risk who are not in education or employment, are involved with youth justice or who may have increased difficulty engaging with traditional services. The team have pioneered new approaches to tackling risks associated with vaping and continue to work across the communities on an outreach basis undertaking harm reduction, education and intervention. Beyond direct work with CYPF workforce training in drug awareness and harm reduction, vaping information and hidden harm has been offered and/or provided to hospital and school staff across the County.

Our children and young people's substance misuse and risky behaviour services in London made-up of **Tower Hamlets (Compass Safe East) and Harrow (Compass Elevation)** have continued to build relationships in communities and have made significant progress in engaging with schools and education settings allowing them to extend the early intervention and prevention work. We have extended the teams with additional engagement roles supported by public health commissioning to improve engagement at tier 2 and 3 and this will benefit from a renewed focus as a result. The Safe East team supported 'Stoptober' and visited a number of settings to promote the public health campaign, promoting our one-to-one sessions, PHSE sessions with 240 pupils attending assemblies in the week to learn about smoking and vaping risk.

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## COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING

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### DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

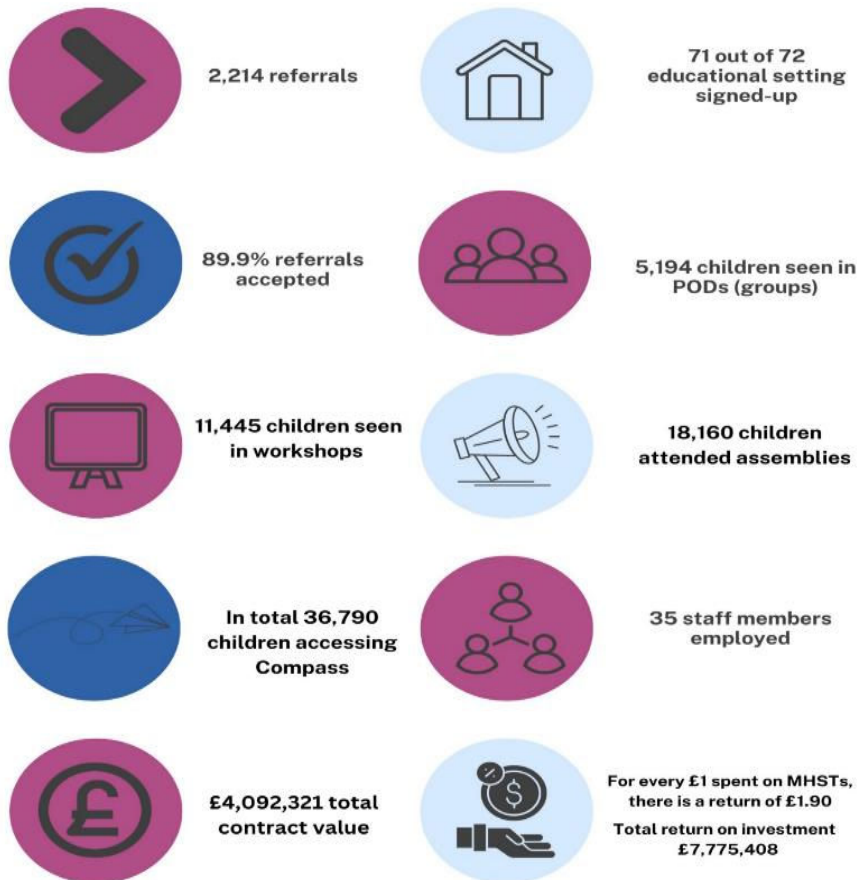
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Strategic report (continued)

Achievements and performance (continued)

Our **Compass Mental Health Support Teams** have continued to grow in number and thrive as services mature and develop. **Compass Go...** our first MHST in North East Lincolnshire established in January 2020 as part of the Wave 2 has received confirmation of an extension to contract following an extensive assessment of the impact of our work. This allowed us to reflect on the many achievements of the team as outlined here:

## Summary Overview Oct-2020 - Sep-2023



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## COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING

(A company limited by guarantee)

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### DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### Strategic report (continued)

#### Achievements and performance (continued)

**Compass Be** in Barnsley, our second MHST and part of the Wave 4 rollout, has again experienced a year of growth and development training a further cohort of low intensity CBT practitioners and supervisors and implementing specialist emotional wellbeing services for children and young people impacted by adverse childhood experiences. The team have focussed on developing a creative, responsive and vibrant whole school approach and make sure to continue to support children, young people, families and school staff to develop knowledge and skills to improve emotional wellbeing. Here are some things children and young people told us following school workshops

*'It was really good. 10 out of 10. Really informational and taught me a lot'.*

*'The workshops are good, I am feeling a bit more confident with my friendships!'*

*'The workshop was good because we had lots of time to discuss ideas and we learnt things that we maybe did not understand before'.*

**Compass Bloom**, our third MHST have supported a further cohort of trainee EMHP's to successful qualification and have gone from strength to strength building relationships with schools and communities across Central and West Lancashire with 96% of referrals in quarter 4 coming directly from schools and education settings. The team are continuously developing responses to the needs presented including targeting psychoeducational groups and assemblies to encourage greater awareness and access to services based on the presenting needs of local children and young people. Locally anxiety remains the greatest need (note some young people have more than one presenting need).

#### Low Mood



(45%)

#### Mild to Moderate Anxiety



(88%)

#### Conduct



(2%)

**Compass Changing Lives** our fourth MHST in Derby and Derbyshire transferred to Compass on 1st January 2023 and following a period of induction and recruitment the team has grown in number but significantly developed in the provision of locally sensitive services capable of meeting the needs of children young people and families across diverse rural and urban communities and providing ease of access with a single point of contact for advice, information, signposting and referral. The team have worked hard on a number of initiatives to increase access and engagement in the year resulting in significant increases in requests for support. To support children, young people and families navigate the service successfully a welcome pack was co-designed by 137 children and young people has now been launched alongside monthly equality, diversity and inclusion newsletters to encourage greater awareness of the diverse local communities.

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## COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING

(A company limited by guarantee)

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### DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### Strategic report (continued)

#### Achievements and performance (continued)



The **Compass Coventry Emotional Health and Wellbeing Service** was branded and launched with children and young people who helped to design the name and logo for Compass Shine.

The team hosted a launch event in the centre of Coventry to a packed audience of Coventry providers, services, council officials and schools helping to promote access to the service and encourage a partnership approach to delivering the right service at the right time. Compass Shine has encountered ongoing challenges with recruitment to a full team and this coupled with significant demand for service has led to children, young people waiting too long for services. However we end the year with all of the practitioner vacancies filled and a waiting list action plan in place to reduce this in the coming year.

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## COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING

(A company limited by guarantee)

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### DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### Strategic report (continued)

#### Achievements and performance (continued)

**Compass Wakefield Emotional Wellbeing Service** went live on 1st April 2023 embedding a model for early intervention emotional wellbeing services within a developed local partnership. The team have outreached extensively across all of the Wakefield localities delivering group and individual interventions with children and young people alongside groups and workshops for parents. The team have really gone the extra mile during school holidays with a wide range of wellbeing focussed activities delivered within the community ending the year with an amazing 227 psychoeducation sessions delivered in schools and communities in the last 3 months of the year. The team have built momentum in the first year to establish an accessible and helpful support service and as a result receive referrals from a broad range of sources, including schools, Targeted Early Help, health and social care agencies and parents/carers.

Compass was delighted to successfully secure our fifth **MHST in Birmingham** made-up of eight teams operating as a single integrated service. Compass Birmingham is supporting 32 trainees through their first year at University and deploying the team and wider workforce to engage schools in the co-development of whole school approaches to emotional health and wellbeing. From November 2023 to March 2024, the team delivered a wide range of activities including assemblies, workshops, parents evenings, coffee mornings, and staff trainings. Throughout this period, we were able to reach a total of **10,567** children, young people, parents and professionals at **195** whole school college approach events that took place; including assemblies on topics such as Resilience, Self-esteem, parent engagement in schools with the highest needs via parents evenings and coffee mornings, thematic workshops with the goal of reaching as many students as possible to equip them with strategies to manage exam stress, foster healthy friendships, and develop positive relationships.

**Compass Positive Effect**, our trading arm continued to make a real difference by supporting wider professionals' groups on a wide range of mental health and wellbeing issues. There has been face to face training with London bus operators; co-developing internal training for drivers to tackle mental health and wellbeing as part of Transport for London's (TFL) Innovations Fund. There has been extensive online training, delivering the accredited Senior Mental Health Lead course, funded by the Department for Education (DfE) to over 80 schools throughout the year. With our trainer providing further supported by online 'Communities in Practice' networking conferences and trainer consultations, to help put learning into practice. Positive Effect has also provided a bespoke Train the Trainer model for Drug Education and Wellbeing as part of our partnership with the British Army. Additionally, as a consultant training offer, we have supported 'Mission to Sea Farers' through the delivery of their 'WeCare' programmes to seafarers across the globe.

Work also began to broaden Positive Effect's remit to become a social value and sustainability arm to Compass; co-developing corporate partnerships with local businesses and organisations in the areas that Compass is commissioned to deliver services. Its purpose to add value to local communities by giving and receiving support with business partners to help reduce economic, health, and workforce inequality, improve health and wellbeing and increase sustainability. This includes the development of a Compass Carbon Reduction Plan.

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## COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING

(A company limited by guarantee)

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### DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### Strategic report (continued)

##### Commitment to achieving Net Zero

Compass are committed to achieving Net Zero emissions by 2050. To assist us in achieving this, we have established our first Carbon Reduction Plan (Baseline). This baseline will be the basis of a more detailed review into our carbon emissions and establish firm reduction targets for the future.

<u>Baseline Year Emissions: 2024</u>	
<b>Emissions</b>	Total (tCO <sub>2</sub> e) 374
<b>Scope 1</b>	0.9 tCO <sub>2</sub> e
<b>Scope 2</b>	33.9 tCO <sub>2</sub> e
<b>Scope 3</b>	379 tCO <sub>2</sub> e

#### Financial review

##### a. Going concern

The Directors are of the opinion that Compass is a going concern based on the level of its reserves and the level of income which will be delivered in the next two years via contracts currently secured.

##### b. Financial review

Income during the year rose to £16.57 Million from the previous year's figure of £10.21 Million. This increase resulted from new contracts including Derbyshire MHST Coventry and Wakefield Emotional Health & Wellbeing Services, and Birmingham MHST.

Expenditure has risen to £15.08 million compared to £10.33 Million mainly in line with increases in turnover and some planned expenditure from a designated reserve to support the successful growth strategy and to improve underpinning infrastructure.

Net income was £1.49 million compared to net expenditure of £118K in the previous year. This reflects the reorganisation and more efficient and effective blended delivery model which includes the use of remote, in person and community.

##### c. Reserves policy

The Directors recognise the need to have reserves in place to ensure the sustainability of the Company in the event of the loss of a major contract. The Directors are also aware of the need to balance the levels of free reserves with the need to maximise the service delivered to our beneficiaries.

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## COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING

(A company limited by guarantee)

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### DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### Strategic report (continued)

The Directors revised the method of calculating the minimum reserves requirement last year, recognising the nature of its contract portfolio. The calculation considers the need for working capital, long term lease commitments, levels of potential redundancy liability and assessment of the likelihood of these liabilities crystallising.

Compass turnover is exclusively made up of secured contracts which are part of core NHS services, if Compass were unable to fulfil its contracts they and their costs would be transferred to a new provider. Therefore, central overheads cost might not be covered as such, Compass will hold funds to cover six months of central overheads which would allow time for costs to be terminated.

The minimum requirement as of 31 March 2024 is £2.07 Million compared to £1.65 Million last year. The free reserves on 31 March 2024 are £3.848 Million compared with £2.653 Million last year. This figure excludes the fixed assets reserve fund and the designated reserve. The excess of free reserves over the reserves required will be used to support future business growth and any financial impact of high rates of both general and wage inflation which may not be covered by increases in funding.

#### d. Principal funding

The principal funding source for the Charity is contractual income from Integrated Care Boards, Local Authorities and Police and Crime Commissioners.

#### e. Investment policy

The Directors have the power to invest in such assets as they consider appropriate. The Company has a policy of keeping any surplus liquid funds in short term deposits which can be readily accessed. Investments in property are permitted if the purchase of a property is for the use of furthering the organisation's activities.

#### Structure, governance and management

##### a. Constitution

The charity is constituted as a company limited by guarantee and governed by its Articles of Association which set out a Unitary Board arrangement whereby Executive Directors share with Non-Executive Directors full responsibility for managing the affairs of the company.

All business is conducted through board meetings without the use of sub-committees. Clinical Governance issues are scrutinised by an advisory group made up of Non-Executive Directors, members of the senior leadership team and external clinical experts.

##### b. Recruitment and appointment of Directors

The Directors of the company are also Charity Trustees for the purposes of charity law and under the company's Articles are known collectively as the Board of Directors. Directors are elected to the Board either to fill a vacancy or to add to the number of Board members, up to a maximum of sixteen. The Articles provide that of the total number of Directors, no less than two thirds should be Non-Executive Directors. The Non-Executive Directors will hold office for a term of three years and will be able to put themselves forward to be elected for a further three year term. Further terms beyond the initial two must be approved by the Board on an individual basis.

The Chief Executive and Finance & Corporate Services Director are Executive Directors by virtue of office and any other Executive Directors, subject to a maximum of one third of total Board membership, may be elected by the Board. The Chair of the Board is elected by the Non-Executive Directors.

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## COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING

(A company limited by guarantee)

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### DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### Strategic report (continued)

Non-Executive Directors have been recruited through advertising in local and national media, through a consultant led headhunting campaign, and using professional and personal networks.

#### c. Non-Executive Directors' induction and training

All new Non-Executive Directors are given a starter information pack and meet with the Chief Executive and Chair and are briefed on the history of the organisation, its current strategy and future developments in the context of related national strategy and the wider issues of social policy.

Directors and the Senior Leadership Team meet at least annually separate from standard Board meetings to focus on a review of the Company's core vision, its values and its performance. The Non-Executive Directors' training schedule covers core components such as the Role of a Director and Trustee, Health and Safety, Safeguarding Children and Equal Opportunities and Diversity, as well as specific individual development needs.

#### d. Organisational structure

The Directors meet regularly and are responsible for the strategic direction and policy of the company. Currently there are seven Directors, two of whom are Executive Directors. The five Non-Executive Directors are drawn from a variety of professional backgrounds relevant to the work of the Company.

A scheme of delegation is in place and day to day responsibility for the administration of the Company and the delivery of the services rests with the Chief Executive and the Senior Leadership Team.

#### e. Risk management

The Board manages risk through its scrutiny of the two principal risk registers, the strategic risk register, and the clinical risk register whilst at the same time seeking assurance from the Senior Leadership Team that identification and management of risk is core to the operational management of the business. The risk review process is underpinned by the Board's evaluation of the forward strategy and annual business plan which together ensure that risks are identified and evaluated for likelihood of crystallisation, and to support effective decision making.

The principal registers are reviewed at each Board meeting ensuring that new risks and changes in the risk environment are properly identified and that controls are in place to maintain all risks within the Board's agreed risk tolerance, along with the testing of procedures and mitigation of controls.

The principal risks to which Compass is exposed are regulatory/compliance and financial risks. Key risks with their corresponding risk scores are highlighted for the Board as a risk map. Risks are also monitored alongside key performance indicators per contract. Compass works closely with commissioners to minimise the risk of not attaining contractual targets. Risks in relation to data protection are managed through Compass' Information Governance policies and procedures which ensure compliance with the General Data Protection Regulations; and the requirements of the NHS Digital data security and protection toolkit.

The financial risks are managed so that there are sufficient resources to meet ongoing contractual obligations. Such risks are further controlled against the Directors' approved annual budget and variances are scrutinised through the year. Procedures are maintained for all operations and are subject to planned reviews and updating for business and statutory changes. Compass has in place a fraud and whistleblowing policy and has no exposure to financial risk instruments other than to ensure Compass maximises the return on credit bank balances.

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## COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING

(A company limited by guarantee)

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### DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### Strategic report (continued)

The Board has given due consideration to its key strategic risks and is satisfied that Compass systems, procedures and policies are in place to manage these risks.

#### f. Key management pay and remuneration

The pay of Executive Directors is set by the Non-Executive Directors. Remuneration is based on a pay range relevant to a particular role – ranges are regularly reviewed in a pay benchmarking exercise.

Compass operates a performance related pay system linked to appraisal; salaries also rose by 5% in April 2023 with a further 4% at 1 April 2024 to reflect inflationary pressure in the labour market.

#### Engagement with employees and employment of the disabled

Employees have been consulted on issues of concern to them by means of regular consultative committee and staff meetings and have been kept informed on specific matters directly by management. The company carries out exit interviews for all staff leaving the organisation and has adopted a procedure of upward feedback for senior management and the Directors.

The company has implemented a number of detailed policies in relation to all aspects of personnel matters including:

- Equal opportunities policy
- Volunteers' policy
- Health & safety policy

In accordance with the company's equal opportunities policy, the company has long-established fair employment practices in the recruitment, selection, retention and training of disabled staff.

Full details of these policies are available from the company's offices.

#### Information on fundraising practices

The charity does not actively engage in fundraising practices nor contract with a third party to fundraise on the charity's behalf.

#### Disclosure of information to auditor

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charitable Company's auditor is unaware, and
- that each Director has taken all the necessary steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charitable Company's auditor is aware of that information.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**

**(A company limited by guarantee)**

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**DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

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**Strategic report (continued)**

**Auditor**

The auditor, BHP LLP, has indicated its willingness to continue in office. The Directors reappointed the auditors at a meeting of the Board on 15 August 2024.

This report was approved by the Directors on 16 August 2024 and signed on their behalf by:



Signer ID: UN829IEBKS...  
**C E Wesley**

Chair

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE  
HEALTH AND WELLBEING**

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We have audited the financial statements of Compass - Services to Improve Health and Wellbeing (the 'charitable company') for the year ended 31 March 2024, which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

We have nothing to report in this regard.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE  
HEALTH AND WELLBEING (CONTINUED)**

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

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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

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

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

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

**Responsibilities of directors**

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

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

**Auditor responsibilities for the audit of the financial statements**

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

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE  
HEALTH AND WELLBEING (CONTINUED)**

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with management and directors, and from our knowledge and experience of this charity;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities Act 2011, CQC inspections, safeguarding, health and safety and employment law;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and directors; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management and directors as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risks of fraud through management override controls, we:

- performed analytical procedures to identify any unusual or unexpected variances;
- tested journal entries to identify unusual transactions; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk or irregularities and non-compliance with laws and regulations we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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

A further description of our responsibilities is available on the FRC's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE  
HEALTH AND WELLBEING (CONTINUED)**

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**Use of our report**

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

**BHP LLP**

Signer ID: CRZCVPKXXZ  
Laura Masheder (Senior statutory auditor)

for and on behalf of

**BHP LLP**

Chartered Accountants  
Statutory Auditor's  
Rievaulx House  
1 St Mary's Court  
Blossom Street  
York  
YO24 1AH

Date: 27/08/2024 GMT

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>				
Donations and legacies	4	-	-	5,704
Charitable activities	5	16,310,611	16,310,611	10,193,492
Investments	6	44,899	44,899	12,135
<b>Total income</b>		<b>16,355,510</b>	<b>16,355,510</b>	10,211,331
<b>Expenditure on:</b>				
Charitable activities	7	15,079,929	15,079,929	10,329,218
<b>Total expenditure</b>		<b>15,079,929</b>	<b>15,079,929</b>	10,329,218
<b>Net movement in funds</b>		<b>1,275,581</b>	<b>1,275,581</b>	(117,887)
<b>Reconciliation of funds:</b>				
Total funds brought forward		3,113,015	3,113,015	3,230,902
Net movement in funds		1,275,581	1,275,581	(117,887)
<b>Total funds carried forward</b>		<b>4,388,596</b>	<b>4,388,596</b>	3,113,015

The Statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 24 to 39 form part of these financial statements.


**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 02054594**


**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	13	340,351	259,507
		340,351	259,507
<b>Current assets</b>			
Debtors	14	1,607,343	1,773,874
Cash at bank and in hand		4,132,063	3,098,036
		5,739,406	4,871,910
Creditors: amounts falling due within one year	15	(1,691,161)	(2,018,402)
<b>Net current assets</b>		<b>4,048,245</b>	2,853,508
<b>Total net assets</b>		<b>4,388,596</b>	3,113,015
<b>Charity funds</b>			
Unrestricted funds			
Designated funds	17	540,351	459,507
General funds	17	3,848,245	2,653,508
		4,388,596	3,113,015
<b>Total funds</b>		<b>4,388,596</b>	3,113,015

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:

  
 Signer ID: UN829IEBKS...  
**C E Wesley**  
 Chair  
 Date: 27/08/2024 GMT

  
 Signer ID: ES0UJIATS...  
**R V Brundock**  
 Chief Executive

The notes on pages 24 to 39 form part of these financial statements.

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash provided by / (used in) operating activities	19	<b>1,193,693</b>	(568,532)
<b>Cash flows from investing activities</b>			
Bank interest	6	<b>44,899</b>	12,135
Purchase of tangible fixed assets	13	<b>(204,565)</b>	(224,398)
<b>Net cash used in investing activities</b>		<b>(159,666)</b>	(212,263)
<b>Change in cash and cash equivalents in the year</b>		<b>1,034,027</b>	(780,795)
Cash and cash equivalents at the beginning of the year		<b>3,098,036</b>	3,878,831
<b>Cash and cash equivalents at the end of the year</b>	20	<b>4,132,063</b>	3,098,036

The notes on pages 24 to 39 form part of these financial statements

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**1. General information**

Compass - Services to improve health and wellbeing is a company limited by guarantee. The members of the company are the Directors named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member. The registered office of the charity is given in the charity information on page 1.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Compass - Services to improve health and wellbeing meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

**2.2 Going concern**

At the time of approving the financial statements, the Directors have a reasonable expectation that the charity has adequate resources to continue in existence for the foreseeable future. The Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.3 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income from charitable activities includes income recognised as earned (as the related service is provided) under contract. Where income is received in advance of a specified service, it is deferred until the charity is entitled to that income.

Investment income is included when receivable by the charity.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants and contract income due for the year have been included in full and have been allocated as restricted income where appropriate.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance are allocated to the applicable expenditure headings.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

**2.6 Taxation**

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2.7 Operating leases**

Rentals under operating leases are charged to the SOFA on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

**2.8 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**2. Accounting policies (continued)**

**2.8 Tangible fixed assets and depreciation (continued)**

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Short-term leasehold property improvements	- 10% straight line
Computer equipment, fixtures and fittings	- 33.33% straight line

**2.9 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.10 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.12 Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

**2.13 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year in accordance with section 28 of FRS 102.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**2. Accounting policies (continued)**

**2.14 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock of fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2.15 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Critical accounting estimates and areas of judgment**

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

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

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**4. Income from donations and legacies**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	Total funds 2023 £
Donations	-	-	5,704
Total 2023	5,704	5,704	

**5. Income from charitable activities**

	<b>As restated Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	Total funds 2023 £
Income from charitable activities - services	16,310,611	<b>16,310,611</b>	10,193,492
Total 2023	10,193,492	10,193,492	

In the previous year, all income from charitable activities was deemed to be restricted. As detailed in note 16, the decision has been taken to unrestrict the income derived from the provision of services delivered under contracts and the prior year income has been adjusted and disclosed as unrestricted income.

**6. Investment income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	Total funds 2023 £
Bank interest	44,899	<b>44,899</b>	12,135
Total 2023	12,135	12,135	

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**7. Analysis of expenditure on charitable activities**

*Summary by fund type*

	As restated Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Governance costs	48,228	<b>48,228</b>	36,482
Expenditure on charitable activities - services	15,031,701	<b>15,031,701</b>	10,292,736
	<u>15,079,929</u>	<u><b>15,079,929</b></u>	<u>10,329,218</u>
Total 2023	<u>10,329,218</u>	<u>10,329,218</u>	

In the previous year, all expenditure from charitable activities was deemed to be restricted. As detailed in note 16, the decision has been taken to unrestrict the expenditure incurred from the provision of services delivered under contracts and the prior year expenditure has been adjusted and disclosed as unrestricted expenditure.

**8. Support costs**

	2024 £	2023 £
Staff costs	<b>715,795</b>	568,616
Rent and storage	<b>46,152</b>	38,230
Repairs, maintenance and cleaning	<b>1,739</b>	506
Rates, heat, light and power	<b>14,201</b>	644
Office costs	<b>593,051</b>	284,078
Client activity	<b>149,124</b>	121,548
Depreciation	<b>39,147</b>	-
	<u><b>1,559,209</b></u>	<u>1,013,622</u>

Support costs, which are included within expenditure on charitable activities (Note 7), cover the costs of governance and HR, Finance and Administration departments. They have been allocated on the basis of direct costs.

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**9. Analysis of expenditure by type**

	Staff costs	Depreciation	Other costs	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Charitable activities	11,817,911	123,721	3,090,069	15,031,701	10,292,376
Expenditure on governance	25,548	-	22,680	48,228	36,482
<b>Total</b>	<b>11,843,459</b>	<b>123,721</b>	<b>3,112,749</b>	<b>15,079,929</b>	<b>10,329,218</b>
Total 2023	8,013,062	63,531	2,252,625	10,329,218	

**10. Net income/(expenditure)**

This is stated after charging:

	2024	2023
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	123,721	63,531
Auditor's remuneration - preparation of financial statements	3,675	3,500
Auditor's remuneration - audit	15,225	14,500

**11. Staff costs**

	2024	2023
	£	£
Wages and salaries	10,100,113	6,830,881
Social security costs	944,578	638,291
Contribution to defined contribution pension schemes	798,768	543,890
	<b>11,843,459</b>	<b>8,013,062</b>

Included within the wages and salaries figures above are agency staff costs of £276,068 (2023: £347,970). Total staff costs excluding agency staff was £11,567,391 (2023: £7,665,092).

Redundancy or termination payments which are included as an expense within wages and salaries above, amounted to £nil (2023: £53,230 to 4 individuals).

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**11. Staff costs (continued)**

The average number of persons employed by the company during the year was as follows:

	<b>2024</b>	2023
	<b>No.</b>	No.
Project staff	<b>306</b>	227
Administrative staff	<b>29</b>	19
	<hr/> <b>335</b> <hr/>	<hr/> 246 <hr/>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>2024</b>	2023
	<b>No.</b>	No.
In the band £60,001 - £70,000	<b>1</b>	-
In the band £70,001 - £80,000	-	1
In the band £80,001 - £90,000	-	1
In the band £90,001 - £100,000	<b>1</b>	-

The key management are deemed to be the Executive Directors. Details of their remuneration are included within note 12.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**12. Directors' remuneration**

Under the Articles of Association, Executive Directors are permitted to be remunerated for their services provided as an employee to the charitable company.

Details of Executive Directors' remuneration and expenses are given below.

During the year retirement benefits were accruing to 2 directors (2023: 2) in respect of defined contribution pension schemes.

The Executives Directors' individual remuneration including pension contributions was:

M Roberts - £76,807 (2023: £73,104) including pension contributions of £6,950 (2023: £1,783)

R Bundock - £103,719 (2023: £95,049), including pension contributions of £9,371 (2023: £8,641)

O Oluwadare - £49,331 (2023: £nil) including pension contributions of £2,260 (2023: £nil) .

The highest paid director received remuneration of £103,719 (2023: £95,049), including pension contributions of £9,371 (2023: £8,641).

In addition, employers national insurance contributions in respect of the above directors amounted to £25,624 (2023: £20,274).

3 Executive Directors received expenses amounting to £2,854 in the current year (2023: £170 paid to 1 Director).

No remuneration was paid to Non-Executive Directors during the year.

2 Non-Executive Directors received expenses amounting to £501 in the current year (2023: £138 paid to 2 Non-Executive Directors).

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**13. Tangible fixed assets**

	Short-term leasehold property improvements £	Computer equipment, fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2023	38,599	541,829	580,428
Additions	21,707	182,858	204,565
At 31 March 2024	<u>60,306</u>	<u>724,687</u>	<u>784,993</u>
<b>Depreciation</b>			
At 1 April 2023	2,252	318,669	320,921
Charge for the year	4,777	118,944	123,721
At 31 March 2024	<u>7,029</u>	<u>437,613</u>	<u>444,642</u>
<b>Net book value</b>			
At 31 March 2024	<u>53,277</u>	<u>287,074</u>	<u>340,351</u>
At 31 March 2023	<u>36,347</u>	<u>223,160</u>	<u>259,507</u>

**14. Debtors**

	2024 £	2023 £
Trade debtors	838,845	1,325,735
Prepayments and accrued income	768,498	448,139
	<u>1,607,343</u>	<u>1,773,874</u>

Accrued income of £59,184 (2023: £86,452) will be taken to income in more than 1 year.

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**15. Creditors: Amounts falling due within one year**

	2024	2023
	£	£
Trade creditors	573,254	687,300
Other taxation and social security	246,231	203,092
Other creditors	120,105	106,613
Accruals and deferred income	751,571	1,021,397
	<b>1,691,161</b>	<b>2,018,402</b>
	<b>1,691,161</b>	<b>2,018,402</b>
	2024	2023
	£	£
Deferred income at 1 April	847,468	550,157
Income deferred during the year	500,409	618,593
Amounts released from previous periods	(847,493)	(321,282)
	<b>500,384</b>	<b>847,468</b>
<b><i>Deferred income at 31 March</i></b>	<b>500,384</b>	<b>847,468</b>

Deferred income relates to amounts received in advance of the contract or work still to be completed on contracts commencing.

Total pension commitments, which are included within other creditors, amount to £120,105 (2023: £106,612).

**16. Prior year adjustment**

Historically, all income and expenditure from the provision of charitable activities, which were delivered under service contracts, has been deemed to be restricted. At the balance sheet date a transfer of all restricted funds remaining would be made to unrestricted funds, this represented any surplus / (deficit) on that particular contract.

The Trustees have reviewed this treatment and are of the opinion that there is no restriction as these are contracts for services provided. Any potential claw back would relate to under delivery and would be agreed with the commissioner and income would be deferred accordingly.

As a result of this, a prior year adjustment has been made to reflect the unrestricting of all income and expenditure from the provision of charitable activities. This has not affected the presentation of the Statement of Financial Activities or the Balance Sheet as at 31 March 2023. However the relevant notes to the financial statements have been updated to move £10,193,492 from restricted to unrestricted income and £10,292,736 from restricted charitable activity expenditure to unrestricted expenditure. The transfer of the restricted deficit of £99,244 which had been recognised was reversed accordingly.

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**17. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
<i><b>Unrestricted funds</b></i>					
<i><b>Designated funds</b></i>					
Fixed asset reserve fund	259,507	-	(123,721)	204,565	340,351
Covid 19 recovery fund	200,000	-	-	-	200,000
	<u>459,507</u>	<u>-</u>	<u>(123,721)</u>	<u>204,565</u>	<u>540,351</u>
<i><b>General funds</b></i>					
General funds	2,653,508	16,355,510	(14,956,208)	(204,565)	3,848,245
<i><b>Total Unrestricted funds</b></i>	<u><u>3,113,015</u></u>	<u><u>16,355,510</u></u>	<u><u>(15,079,929)</u></u>	<u><u>-</u></u>	<u><u>4,388,596</u></u>

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**17. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 April 2022 £	As restated Income £	As restated Expenditure £	As restated Transfers in/out £	Balance at 31 March 2023 £
<b><i>Unrestricted funds</i></b>					
<b><i>Designated funds</i></b>					
Fixed asset reserve fund	98,640	-	-	160,867	259,507
Covid 19 recovery fund	739,000	-	-	(539,000)	200,000
	<u>837,640</u>	<u>-</u>	<u>-</u>	<u>(378,133)</u>	<u>459,507</u>
<b><i>General funds</i></b>					
General funds	2,393,262	10,211,331	(10,329,218)	378,133	2,653,508
<b><i>Total Unrestricted funds</i></b>	<u><u>3,230,902</u></u>	<u><u>10,211,331</u></u>	<u><u>(10,329,218)</u></u>	<u><u>-</u></u>	<u><u>3,113,015</u></u>

Covid 19 recovery fund has been designated by the Directors to improve breadth, quality and impact of services offered by the charity.

Funds have been designated by the Directors to represent the value of tangible fixed assets. Expenditure from the fund represents depreciation charged during the year and transfers of £204,565 represents capital additions during the year.

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Tangible fixed assets	340,351	<b>340,351</b>
Current assets	5,739,406	<b>5,739,406</b>
Creditors due within one year	(1,691,161)	<b>(1,691,161)</b>
<b>Total</b>	<b>4,388,596</b>	<b>4,388,596</b>

**Analysis of net assets between funds - prior period**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Tangible fixed assets	259,507	259,507
Current assets	4,871,910	4,871,910
Creditors due within one year	(2,018,402)	(2,018,402)
<b>Total</b>	<b>3,113,015</b>	<b>3,113,015</b>

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**19. Reconciliation of net movement in funds to net cash flow from operating activities**

	2024 £	2023 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	<b>1,275,581</b>	(117,887)
<b>Adjustments for:</b>		
Depreciation charges	<b>123,721</b>	63,531
Bank interest	<b>(44,899)</b>	(12,135)
Decrease/(increase) in debtors	<b>166,531</b>	(944,337)
(Decrease)/increase in creditors	<b>(327,241)</b>	442,296
<b>Net cash provided by/(used in) operating activities</b>	<b>1,193,693</b>	(568,532)

**20. Analysis of cash and cash equivalents**

	2024 £	2023 £
Cash in hand	<b>4,132,063</b>	3,098,036
<b>Total cash and cash equivalents</b>	<b>4,132,063</b>	3,098,036

**21. Analysis of changes in net debt**

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash in hand	<b>3,098,036</b>	<b>1,034,027</b>	<b>4,132,063</b>
	<b>3,098,036</b>	<b>1,034,027</b>	<b>4,132,063</b>

There is no debt in either the current or previous year.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**22. Operating lease commitments**

At 31 March 2024 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Not later than 1 year	275,363	238,100
Later than 1 year and not later than 5 years	212,913	320,160
	<u>488,276</u>	<u>558,260</u>

**23. Related party transactions**

There were no related party transactions during either period other than the remuneration paid to Directors of the charity, disclosed in Note 13 of the financial statements.

**24. Post balance sheet events**

Following the balance sheet date, the Trustees took the decision to designate additional funds.

The Board has decided to assign funds for:

**1. Workforce development:** in recognising the difficulties in recruiting suitably qualified professionals, the Board will be investing £1.5 million over the next 3 years in recruiting and training staff within local services to achieve a range of post graduate qualifications in partnership with designated Universities.

As well as aiding staff recruitment this will further support career progression and staff retention resulting in more children and young people receiving the support they need by the right professional. In addition to test a new remote and agile approach to operational delivery to help meet the capacity and demands within services.

**2. Value Added and Innovation Projects:** The Board also assigned £1.2million over 3 years to support innovation and service improvement programmes that will enhance existing provision for our beneficiaries and allow operational teams to test and pilot new models of delivery.

These funds are to be managed by the Operations Director who will report regularly to the Board on progress and impact.

**Compass - Services to Improve Health and Wellbeing**

England & Wales - Charity number 518048

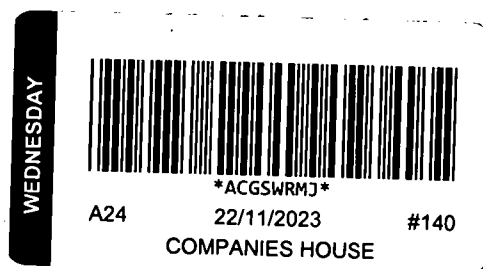
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# Accounts

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Registered number: 02054594  
Charity number: 518048

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**  
**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**



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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2023**

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<b>Directors</b>	C E Wesley, Non Executive Director and Chair R V Bundock, Chief Executive S Kingsnorth, Non Executive Director C L Pendle, Non Executive Director D Webster, Non Executive Director and Vice Chair P Webster, Non Executive Director (resigned 12 May 2022) C Wood, Non Executive Director M E Roberts, Executive Director of Finance
<b>Company registered number</b>	02054594
<b>Charity registered number</b>	518048
<b>Registered office</b>	Suite 1, Ground Floor, Marlborough House Westminster Place York Business Park York North Yorkshire YO26 6RW
<b>Company secretary</b>	M E Roberts
<b>Chief Executive</b>	R V Bundock
<b>Independent auditor</b>	BHP LLP Chartered Accountants Rievaulx House 1 St Mary's Court Blossom Street York YO24 1AH
<b>Bankers</b>	The Royal Bank of Scotland

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**MESSAGE FROM THE CHIEF EXECUTIVE  
FOR THE YEAR ENDED 31 MARCH 2023**

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It has been an extraordinary year of achievement for Compass, as we have continued to focus our efforts and resources on upscaling the organisation's infrastructure whilst growing the contract base. As a result, our workforce has almost doubled to 300 people over the past 12 months. Our achievements have been as a result of the hard work and commitment of people at all levels of Compass centrally and locally, from the frontline to the Board. We move forward together and at pace to achieve our ultimate aim – to bring our high quality person-centred care to as many children and young people as possible. This progress has been based on continuous improvement, taking learnings from our diverse models of care to drive forward our quality agenda and areas for improvements.

Following planned investment, we increased our operational senior leadership team, attracting a wide range of talent and expertise from across the NHS, social care, local authority and third sector as well as bringing in additional specialist roles to expand resource within our central functions. We drew on the skills, knowledge and experience of these new members of the senior leadership team to co-develop our infrastructure, systems, governance arrangements and values-based ways of working, helping us achieve Compass' mission, vision and strategic aims. We are part way through this journey of whole organisational transformation.

We have focused our efforts on establishing a ONE Compass approach, where all staff know what it means to actively display the core Compass values, characteristics and ways of working. This approach brings together expert knowledge through our services that deliver different aspects of health and wellbeing that are inter-connected. We do this with the ambition of upstreaming integrated care and support at the earliest opportunity through co-developed systems and holistic care pathways in collaboration with operational and strategic partners, at place, regionally and nationally. Compass staff are values-based change agents proactively working with partners to help find innovative and cost effective solutions to meet the increasing demands for support on a wide range of health and wellbeing issues, including mental health.

Led by our brilliant local leadership teams, our services have continued to go from strength to strength, and this is evident in their reach, breadth of offer and diverse modes of delivery; centred on creating choice and maximising access and support; when, where and how children, young people and parent/carers want to receive it. We have begun to create the structures whereby staff share, both internally and externally, their outcomes, impacts and learning, which in turn will identify best practice and areas for improvement.

By year end, Compass were partnering with four universities; Wolverhampton, Sheffield, Edge Hill and Derby, supporting 56 staff achieve their post graduate diplomas in school nursing, education mental health and clinical supervision. We continued to play an important role in helping to achieve the NHS's goal of expanding a skilled and qualified workforce. These achievements have been down to the hard work and dedication of our managers and team leaders, working together with course tutors to provide all year round support to staff in training, helping them balance the demands of the role alongside their course qualification. Significant progress has been made with establishing career progression pathways including volunteering across the Compass directorates of public health school nursing, mental health and emotional wellbeing, and substance misuse and risky behaviours. This year saw the arrival of new roles such as assistant education mental health practitioners and nurse associates.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**MESSAGE FROM THE CHIEF EXECUTIVE (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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Over the past 12 months, Compass has made significant progress towards achieving its goals,

- Increasing senior leadership across the three directorates enabling greater visibility and collaboration with commissioners and stakeholders.
- Winning a contract to deliver 11 mental health support teams (MHSTs) in Derby City and Derbyshire.
- Winning contracts to deliver community-based emotional health and wellbeing support for children and young people in Coventry and Wakefield.
- Expanding the number of teams within the Barnsley and Lancashire MHSTs.
- Enhancing the offer within the North East Lincolnshire MHSTs, through additional grant funding to deliver the resilience and youth justice projects.
- Enhancing the Warwickshire school nursing service to work with education settings to deliver effective Relationship Health and Sex Education programme.
- Enhancing the substance misuse and risky behaviour services to increase engagement with at risk groups through additional Office for Health Improvements and Disparities funding.
- Significantly expanding the local digital, marketing and communications offers to extend reach and improve the accessibility of self-help resources.
- Expanding our digital Cognitive Behaviour Therapy (CBT) offer with Lumi Nova and SilverCloud for children and young people not wanting to access face to face support.
- Developed new partnerships with Mental Health Initiatives to provide the SHOUT 24/7 texting service in Wakefield, and Visiba Care to co-develop and pilot an innovative app providing a virtual one stop shop of support.
- Supporting more public and private sector organisations to improve their workplace wellbeing through training, coaching and implementing initiatives.

Our progress this year demonstrates we are slowly and surely building on our reputation as a trusted, collaborative and innovative partner: one that is capable of developing and delivering high quality, flexible services based on experiential learning from a wide range of evidence based health and wellbeing models of care. We know, however, there is still much to do in achieving our ultimate vision.

At the heart of Compass' achievements, are our staff, who work tirelessly every day directly and indirectly to improve the lives of children and young people, whether that's within local services or central departments. It has not been without challenge. However, the commitment by staff to be responsive, solution-focused and adaptable where needed, has been central to our way of working. Everyone has played their part and I have no doubt will continue to do so; helping us take Compass to its next level of transformation.

Rachel Bundock

Rachel Bundock (Aug 14, 2023 09:25 GMT+1)

Rachel Bundock

Chief Executive Officer

Date: 10 August 2023

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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The Directors present their annual report together with the audited financial statements of Compass – Services to improve health and wellbeing (the Company), for the year ended 31 March 2023.

The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Directors confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) published in October 2019.

***Objectives and activities***

**a. Policies and objectives**

The Company was established in 1986, for the public benefit, and had the following objectives during the year to March 2023:

To promote the health and well-being of children, young people, families and adults with particular focus on disadvantaged groups and those at risk of developing unhealthy lifestyles and risk taking behaviours by:

- Promotion of activities that support positive health and wellbeing.
- Providing training and resources to relevant professionals to understand a wide range of health and wellbeing issues and their role in supporting individuals.
- Identification of population health needs by the gathering of information, on lived experiences of members of communities.
- Providing consultation, coaching and support to families, partners and wider stakeholders.
- Delivering specialist support to those with substance misuse, sexual health and/or risky behaviour needs.
- Delivering therapeutic support to those with low to moderate mental health needs.

The Directors review the performance, aims and objectives of the Company every year. In carrying out the review, the Directors refer to the Charity Commission's guidance on public benefit to ensure that all activities meet that guidance.

**b. Activities for achieving objectives**

Compass' activities span universal, targeted and specialist provision of public health and wellbeing related services to support children, young people, parents/carers, families, professionals, and local communities. Our core areas of activity are mental health, emotional health, and wellbeing; public health nursing and weight management; risky behaviours and substance misuse. They include delivering whole school approaches, education prevention, early help, structured treatment, and aftercare.

Underpinning these services is a thematic, tiered training and consultation programme for different stakeholders to upskill and coach them to identify children and young people with additional health and wellbeing needs early and put in place strategies to support them including making appropriate referrals. Compass has extended its public health expertise and knowledge to support employers and businesses within local communities and particular professional groups who are at greater risk of health inequalities to embed mentally healthy cultures within the workplace. Compass has a broad geographical spread with services based in Yorkshire, Lincolnshire, the Midlands, Lancashire, and London; and supports school aged children and their families from the age of four years up to 25 years for young people with special educational needs and disabilities (SEND).

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Strategic report**

**Achievements and performance**

**a. Strategy**

Compass recognised that in an ever changing environment where the speed of change is accelerating, a detailed four year strategy was neither desirable nor effective. In its place the Directors have agreed long term goals with detailed objectives to support their achievement.

Long Terms Goals

- To grow its contract base at a steady and sustainable rate:
  - o Secure further mental health support team (MHSTs) and school nursing contracts.
  - o Secure substance misuse and risky behaviour contracts in areas where Compass already has a footprint.
  - o Secure organic growth within current local contracts by broadening and deepening the offer based on evidence-need.
  - o Achieve annual surpluses.
- To achieve financial stability by targeting a range of key financial measures:
  - o Income of largest contract as a percentage of total income.
  - o Contribution of largest contract as percentage of total income.
  - o Central overheads as percentage of income.
- Diversification of income streams to include workforce training and professional consultancy in the areas of mental health and wellbeing.

Over the past 12 months, Compass has made significant progress towards achieving its goal by:

- Winning a contract to deliver six established mental health support teams (MHSTs) and three new teams in Derby and Derbyshire.
- Winning contracts in Coventry and Wakefield to provide community emotional health and wellbeing services.
- Achieving significant levels of organic growth across a number of services including the substance misuse services in Harrow and Warwickshire and MHSTs in North East Lincolnshire, Barnsley and Lancashire.

<b>Distribution of contracts at 31 March 2023</b>		
<u>Annual Contract Value</u>	<u>Number of Contracts</u>	<u>% of Total Value</u>
> £3 million	1	25.3
£2.5-3.0 million	1	18.5
£2.0-2.5 million	-	-
£1.5-2.0 million	3	29.5
£1.0-1.5 million	1	9.5
£0.5-1.0 million	1	4.7
<£0.5 million	4	12.5

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Strategic report (continued)**

**Achievements and performance (continued)**

Compass aims to further grow through the acquisition of new business in its successful MHST market and further growth within geographical areas it has a presence in by offering integrated services which cover the range of models it offers to meet the holistic needs of children, young people and their families. This growth will be in a manageable way, ensuring delivery of high impacting services that are built on collaborative partnerships, of consistent high quality, achieve high levels of performance, and continually improve and innovate based on evidence-need, to increase the impact Compass has on the lives of children and young people.

**b. Risks to strategy**

Clear objectives with milestones have been agreed and these are reviewed regularly by both the Senior Management Team and the Directors. Adjustments are made to priorities and resources to ensure objectives are delivered.

**c. Review of activities**

Throughout 2022/23 the theme has been one of development and continuous improvement as established teams have continued to grow with additional contract income and develop with greater emphasis on holistic high quality services that are children and young people led. This has been alongside the successful mobilisation of new services for Children, Young People and Families in Coventry, Derby City, Derbyshire and Wakefield, building on Compass' existing low-intensity, early intervention and prevention models of care and continuing to build and strengthen collaborative partnerships and systems with key partners across the health, education, social care and voluntary sectors.

Compass remains committed to employing creative means to meet the diverse needs of the young people who will benefit from our services and we have continued to adapt and develop our delivery models, including:

- Direct therapeutic and health promotion activities in education settings.
- Extending our range and availability for therapeutic groupwork in schools.
- Enhancing the range of self-help resources through different medias.
- Promoting the wider use of digital technology in our services.
- Deploying practitioners in schools and communities to engage with those who may otherwise not access the service.

Recovery from the global pandemic has seen a significant and sustained impact on the health and wellbeing of children and young people with the longer-term impact on social, emotional and educational wellbeing resulting in demand exceeding capacity. For Compass, this has resulted in unprecedented demand for our services, with, sadly, children and young people having to wait longer for support and the need for us to adapt our models to meet the sustained surge.

These themes have taken shape in each of our services differently reflecting the needs of local children, young people and families and bringing benefit to the local system.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Strategic report (continued)**

**Achievements and performance (continued)**

In **Compass Phoenix** our North Yorkshire emotional health early intervention and prevention service, we saw a significant increase in both the number of children and young people waiting for services and the length of time waiting. The service needed to act to address the impact of these factors on demand and, in agreement with local commissioners, acted to introduce new models of care designed to meet the need for greater access to support for mild-moderate mental health needs whilst addressing the relationship between capacity and demand. The team adopted a formal waiting list response plan, which included purposeful action to reduce the numbers of children and young people waiting for services and increase capacity to meet demand, this has included:

- Treatment pathways specifically for primary school children and secondary school children based on new eligibility criteria.
- A 'group-first' model for all CYPF who are appropriate for groupwork.
- A 'lean' review of care processes to reduce the number of transition points for children and young people and release practitioner time.
- Introduction of a digital only practitioner who works 1:1, using remote modes of delivery.
- Introduction of a pilot using 'Lumi-Nova' an accredited digital tool for CYP under the age of 12.

This has started to see a significant impact on the waiting times for service and continues to be a key feature of our work.

Across our services Compass quickly resumed direct delivery with children, young people and parents/carers once post-covid restrictions were lifted. This was done at scale and pace in our **Warwickshire Connect for Health** school nursing service which resumed all activities in schools and education settings providing Health Needs Assessments for pupils at the different key stages, alongside safeguarding, family weight management, healthy lifestyles and wellbeing services. The service did not stand still and whilst resuming business as usual were also building on best evidence in practice by employing creative means to meet the needs of children, young people with Special Educational Needs and Disability, Elected Home Education and those in Alternative Provision. Connect for Health was inspected by the regulator Care Quality Commission and received an overall rating of 'good' with no areas requiring improvement, which is a testament to the dedication and hard work of the team.

Staying in Warwickshire, our **Warwickshire Drug and Alcohol service** continued to strengthen its holistic offer with a focus on health promotion and prevention, working with children and young people to create positive change and to address underlying causal and contributory factors to substance use. The team have been able to extend the benefit of early intervention and prevention with the addition of new roles specifically supporting engagement with at risk and vulnerable groups, young people not in employment, education or training, or who are involved with youth justice services.

Our children and young people's substance misuse and risky behaviour services in London made-up of **Tower Hamlets, Harrow and Enfield** have seen significant change over the year.

In **Enfield, Compass Sort It!**, our longest serving contract came to an end, Compass having taken the decision that we would not be best placed to meet the new service requirements when it came up for re-tender. Both staff and managers worked professionally and positively to support children and young people to safely transition to the new provider without disruption to their care.

We were delighted to recruit through internal promotion to the Service Manager for **Compass Safe East** in Tower Hamlets who takes a lead for the young people's substance use and sexual health services in the borough. The team are our second regulated service and also received an inspection from the Care Quality Commission and again were rated 'Good' overall with no areas requiring improvement. The team have continued to increase the provision of early intervention and prevention services for CYPF and engaged schools and education settings through an outreach approach whilst also being

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Strategic report (continued)**

**Achievements and performance (continued)**

based from within the local youth hub ('Spotlight'), making our services easily accessible and part of an integrated model in Tower Hamlets. The service also benefitted from the employment of a dedicated engagement worker promoting early intervention within communities for people who might otherwise find it more difficult to engage.

In our **Harrow Drug and Alcohol** service, there has been significant change to the local leadership and workforce. We have been delighted to recruit internally to the Team Leader vacancy and through a process of change have integrated Harrow leadership with Warwickshire services to support a longer-term sustainable development plan. Harrow have successfully secured funding for a fixed term engagement worker to drive forward service promotion and improve engagement in our communities, whilst working with young people to brand the service for a re-launch.

**Our Compass Mental Health Support Teams** have continued to grow in number and thrive as services mature and develop. Compass Go... our first MHST in North East Lincolnshire established in January 2020 as part of the Wave 2 rollout has continued to grow with additional teams added by responding to the identified local needs in the borough. The service has worked collaboratively with health and local authority commissioners and partners to extend services to include specialist work in addition to the core MHST, this has included, the Autism in Schools, Youth Justice and Resilience programmes.

These programmes of work have benefitted from integration within the MHST providing consistent access and support to cohorts of children and young people at greater risk of developing health inequalities by intervening early and preventing long-term impact or harm associated with mental and emotional distress. Across the Compass Go... range of services the team have been creative, forward thinking and outwardly facing to deliver on prevention and promotion ambitions alongside the direct delivery of therapeutic services.

**Compass Be** in Barnsley, our second MHST and part of the Wave 4 rollout, has continued to work with partners at South West Yorkshire Partnership NHS Trust to provide a single point of access for children and young people through a co-located and jointly provided duty system. In collaboration with young people, it has been branded locally as '**Branching Minds**'.

The team, alongside all children's mental health providers, has seen a significant and sustained demand for services and waiting times have increased. This is in part as a result of providing a full borough coverage in anticipation of increased investment which has now been realised with the addition of an additional team as part of the Wave 9 rollout. These staff are now in training ahead of assuming their clinical roles in 2023.

The service's impact has also secured an additional two years' funding from the local authority to provide direct interventions to children and young people impacted by Adverse Childhood Experiences (ACE's) and will be developing a Family Hub model aligned to and complementary to the MHST. The additional services provided on fixed term funding have been strengthened with permanent and fixed term funding of Specialist Bereavement Counsellors, and a Healthy Peer Relationships Practitioner.

In Central and West Lancashire **Compass Bloom** MHST staff concluded their year in training and commenced delivery of Wave 6 with four teams providing direct services across Chorley, Preston, South Ribble and West Lancashire. This has been further enhanced with an additional 0.5 team equivalent funding from the local authority to enhance provision in Preston with an additional four trainee practitioners having commenced their post graduate qualification in January 2023. The team has continued to work proactively to engage schools, pupils and families undertaking significant promotional activity, branding and delivery of whole school approach activities. And despite some challenges with recruitment and retention have maintained progress throughout the first year in operation.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Strategic report (continued)**

**Achievements and performance (continued)**

Compass were delighted to be awarded the contract to deliver the Derby City and Derbyshire MHSTs made up of six existing teams and three new, additional teams as part of the wave 8 roll-out. The service locally branded as **Compass Changing Lives** went live on 1st January 2023. The service has provided an opportunity to work within a new 'Centre of Excellence' model with teams based in secondary schools across the county from Derby City to Bakewell whilst supporting the primary feeder schools within a cluster. Mobilisation included both TUPE of staff from the existing provider alongside a significant recruitment campaign which resulted in our support of trainees at Derby University for the first time. The team have made a significant early impact with the development of a duty system to improve system navigation and support timeliness as well as the provision of an extensive range of direct interventions and whole school approach activities within education settings. The team have successfully secured funding for an additional two teams to be mobilised as part of the Wave 10 rollout and are working with commissioners to identify the education settings which will benefit from this expansion.

We have been further developing our emotional wellbeing offer with a focus on emotional health practice for children and young people with low level emotional health needs for whom early support, advice and information will reduce the risk of deterioration and/or increase the capacity for coping and resilience. We have applied this principle in successfully securing new contracts in both Coventry and Wakefield.

The **Compass Coventry Emotional Health and Wellbeing Service** has been in the early stages of implementation since contract start on 1st December 2022. The first activities centred around recruitment to a suitably experienced and skilled workforce as well as engaging with health and local authority partners to seek to reduce barriers to access and avoid duplication of purpose.

Recruitment remains on-going and when fully staffed, the team will provide a range of services such as counselling, professionals training and consultation, emotional health groups and individual work, for children and young people with identified early concerns regarding anxiety, emotional coping, low mood, loss etc. The service is based on a co-location model with staff based out of family hubs. This has enabled us to work closely with a wide range of health, social care and VCSE professionals within the local community to implement easy access pathways for referrals.

Throughout the final quarter of 22/23 Compass prepared for the mobilisation of the **Wakefield Emotional Wellbeing Service** which went live on 1st April 2023. Mobilisation for this new resilience focused team will include direct work with children and young people using goal based theory in practice to support them to develop the skills and confidence to manage difficult emotions, as well as working in schools and communities to promote wellbeing, self-care and resilience. The team includes staff who have TUPE transferred from previous providers and recruitment to new posts, who together over the first few months, will work collaboratively at place to embed within the multi-agency Wakefield Risk and Resilience Framework.

**Positive Effect**, Compass' trading arm offers our knowledge and expertise as a community public health and wellbeing provider to businesses across a wide range of public and private organisations with the aim of improving professionals' competence and confidence in managing their own and others health and wellbeing.

In the education sector our Senior Mental Health Lead training course was quality assured again for Department for Education grant-funding and we have delivered to c. 90 delegates, running termly Community in Practice events for all those trained. We also successfully delivered the Warwickshire Young Wellbeing Champions project and ad hoc training for individual schools, multi-academy trusts and teacher training providers.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Strategic report (continued)**

**Achievements and performance (continued)**

Workplace wellbeing training has included delivering the WeCare programme to seafarers globally on behalf of our partner Mission to Seafarers, developing health-related modules for the British Army's Initial Training and continuing to work with London bus operators Abellio and Stagecoach on a bus driver wellbeing and alertness pilot as part of Transport for London's Innovations project.

Our Health and Wellbeing Trainer has also been supporting other Compass initiatives; delivering external workforce training for Compass Go...s Youth Justice programme and internal training for Compass, such as Mental Health for Managers and Senior Mental Health Lead training as part of the induction for new MHSTs staff.

**d. Investment policy**

The Directors have the power to invest in such assets as they consider appropriate. The Company has a policy of keeping any surplus liquid funds in short term deposits which can be readily accessed. Investments in property are permitted if the purchase of a property is for the use of furthering the organisation's activities.

**Financial review**

**a. Going concern**

The Directors are of the opinion that Compass is a going concern on the basis of the level of its reserves and the level of income which will be delivered in the next two years via contracts currently secured.

**b. Financial review**

Income during the year rose to £10.21 million from the previous year's figure of £8.00 million. This increase resulted from the full year effect of the Central and West Lancashire contract gained in February 2022 and the partial effect of the Derbyshire and Coventry contracts gained January 2023 and December 2022 respectively.

Expenditure has risen to £10.33 million compared to £7.18 million partially in line with increases in turnover but in addition £539k of planned expenditure from a designated reserve to support the successful growth strategy and to improve underpinning infrastructure.

Net expenditure was £118k compared to net income in the previous year of £824K. This reduction reflects the spending of £539K from the designated reserve created at March 2022 and the return to more normal levels of surpluses as face to face delivery of services resumed, as opposed to less resource intensive remote delivery. Compass still has £200K in a designated reserve to fund further investment in infrastructure.

Total funds carried forward at 31 March 2023 are £3.11 million (2022: £3.23 million). All funds carried forward are unrestricted.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**c. Reserves policy**

The Directors recognise the need to have reserves in place to ensure the sustainability of the Company in the event of the loss of a major contract. The Directors are also aware of the need to balance the levels of free reserves with the need to maximise the service delivered to current beneficiaries.

The Directors have reviewed the method of calculating the minimum reserves requirement that Compass prudently needs to hold based on the changing size and nature of its contract portfolio. The calculation still takes into account the need for working capital, any long term lease commitments, levels of potential redundancy liability and assessment of the likelihood of these liabilities crystallising. But the calculation for working capital is no longer based on turnover but on the costs of the Compass central overheads. Compass turnover is nearly exclusively made up of secured contracts which are part of core NHS services, if Compass were unable to fulfil its contracts they and their costs would be transferred to a new provider. This would leave no funds to cover central overheads and therefore it has been decided to hold funds to cover 6 months of central overheads which would allow ample time for costs to be terminated. Using this methodology, the minimum requirement at 31 March 2023 is £1.65 million. Using the old methodology this figure would have been £2.43 million.

The free reserves at 31 March 2023 are £2.654 million. This figure excludes the fixed assets reserve fund and the designated reserve. The excess of free reserves over the reserves required will be used to support future business growth and any financial impact of high rates of both general and wage inflation which may not be covered by increases in funding.

**d. Principal funding**

The principal funding source for the company is contractual income from Local Authorities, Clinical Commissioning Groups and Police and Crime Commissioners.

***Structure, governance and management***

**a. Constitution**

The charity is constituted as a company limited by guarantee and governed by its Articles of Association which set out a Unitary Board arrangement whereby Executive Directors share with Non Executive Directors full responsibility for managing the affairs of the company.

All business is conducted through board meetings without the use of sub-committees. Clinical Governance, issues are scrutinised by an advisory group made up of Non Executive Directors, members of the senior management team and external clinical experts.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Structure, governance and management (continued)**

**b. Recruitment and appointment of Directors**

The Directors of the company are also Charity Trustees for the purposes of charity law and under the company's Articles are known collectively as the Board of Directors. Directors are elected to the Board either to fill a vacancy or to add to the number of Board members, up to a maximum of sixteen. The Articles provide that of the total number of Directors, no less than two thirds should be Non Executive Directors. The Non Executive Directors will hold office for a term of three years and will be able to put themselves forward to be elected for a further three year term. Further terms beyond the initial two must be approved by the Board on an individual basis.

The Chief Executive and Director of Finance are Executive Directors by virtue of office and any other Executive Directors, subject to a maximum of one third of total Board membership, may be elected by the Board. The Chair of the Board is elected by the Non Executive Directors; Claire Wesley was elected to the role in March 2016.

Non Executive Directors have been recruited through advertising in local and national media, through a consultant led headhunting campaign, and through the use of professional and personal networks.

**c. Non Executive Directors' induction and training**

All new Non Executive Directors are given a starter information pack and meet with the Chief Executive and Chair and are briefed on the history of the organisation, its current strategy and future developments in the context of related national strategy and the wider issues of social policy.

Directors and the Senior Management Team meet at least annually separate from standard Board meetings to focus on a review of the Company's core vision, its values and its performance. The Non Executive Directors' training schedule covers core components such as the Role of a Director and Trustee, Health and Safety, Safeguarding Children and Equal Opportunities and Diversity, as well as specific individual development needs.

**d. Organisational structure**

The Directors meet regularly and are responsible for the strategic direction and policy of the company. Currently there are seven Directors, two of whom are Executive Directors. The five Non Executive Directors are drawn from a variety of professional backgrounds relevant to the work of the Company.

A scheme of delegation is in place and day to day responsibility for the administration of the Company and the delivery of the services rests with the Chief Executive and the Senior Management Team.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Structure, governance and management (continued)**

**e. Risk management**

The Board manages risk through its scrutiny of the two principal risk registers, the strategic risk register and the clinical risk register whilst at the same time seeking assurance from the Senior Management Team that identification and management of risk is core to the operational management of the business. The risk review process is underpinned by the Board's evaluation of the forward strategy and annual business plan which together ensure that risks are identified and evaluated for likelihood of crystallisation, and to support effective decision making.

The principal registers are reviewed at each Board meeting ensuring that new risks and changes in the risk environment are properly identified and that controls are in place to maintain all risks within the Board's agreed risk tolerance, along with the testing of procedures and mitigation of controls.

The principal risks to which Compass is exposed are regulatory/compliance and financial risks. Key risks with their corresponding risk scores are highlighted for the Board as a risk map. Risks are also monitored alongside key performance indicators per contract. Compass works closely with commissioners to minimise the risk of not attaining contractual targets. Risks in relation to data protection are managed through Compass' Information Governance policies and procedures which ensure compliance with the General Data Protection Regulations; and the requirements of the NHS Digital data security and protection toolkit.

The financial risks are managed so that there are sufficient resources to meet ongoing contractual obligations. Such risks are further controlled against the Directors' approved annual budget and variances are scrutinised through the year. Procedures are maintained for all operations and are subject to planned reviews and updating for business and statutory changes. Compass has in place a fraud and whistleblowing policy and has no exposure to financial risk instruments other than to ensure Compass maximises the return on credit bank balances.

The Board has given due consideration to its key strategic risks and is satisfied that Compass systems, procedures and policies are in place to manage these risks.

**f. Key management pay and remuneration**

The pay of Executive Directors is set by the Non Executive Directors. Remuneration is based on a pay range relevant to a particular role – ranges are regularly reviewed in a pay benchmarking exercise.

Compass operates a performance related pay system linked to appraisal; salaries also rose by 5% in April 2022 with a further 5% at the 1st April 2023 to reflect inflationary pressure in the labour market.

**Information on fundraising practices**

The charity does not actively engage in fundraising practices nor contract with a third party to fundraise on the charity's behalf.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Disclosure of information to auditor**

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

**Auditor**

The auditor, BHP LLP, has indicated their willingness to continue in office. The Directors reappointed the auditors at a meeting of the Board on 10th August 2023.

Approved by order of the members of the board of Directors and signed on their behalf by:

Claire Wesley

Claire Wesley (Aug 14, 2023 13:04 GMT+1)

**C E Wesley**

Chair

Date: 10 August 2023

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE  
HEALTH AND WELLBEING**

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We have audited the financial statements of Compass - Services to Improve Health and Wellbeing (the 'charitable company') for the year ended 31 March 2023, which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

We have nothing to report in this regard.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE  
HEALTH AND WELLBEING (CONTINUED)**

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

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

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

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

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

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

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

**Responsibilities of directors**

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

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

**Auditor responsibilities for the audit of the financial statements**

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

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE  
HEALTH AND WELLBEING (CONTINUED)**

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with management and directors, and from our knowledge and experience of this charity;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities Act 2011, CQC inspections, safeguarding health and safety and employment law;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and directors; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management and directors as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risks of fraud through management override controls, we:

- performed analytical procedures to identify any unusual or unexpected variances;
- tested journal entries to identify unusual transactions; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit-and-assurance/Standards-and-guidance/Standardsand-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our Auditor's report.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE  
HEALTH AND WELLBEING (CONTINUED)**

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**Use of our report**

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

**BHP LLP**

Jane Marshall (Aug 17, 2023 15:15 GMT+1)

Jane Marshall (Senior statutory auditor)

for and on behalf of

**BHP LLP**

Chartered Accountants

Statutory Auditor's

Rievaulx House

1 St Mary's Court

Blossom Street

York

YO24 1AH

Date: Aug 17, 2023

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	4	5,704	-	5,704	3,381
Charitable activities	5	-	10,193,492	10,193,492	7,997,716
Investments	6	12,135	-	12,135	332
<b>Total income</b>		<b>17,839</b>	<b>10,193,492</b>	<b>10,211,331</b>	<b>8,001,429</b>
<b>Expenditure on:</b>					
Charitable activities	7	36,482	10,292,736	10,329,218	7,177,648
<b>Total expenditure</b>		<b>36,482</b>	<b>10,292,736</b>	<b>10,329,218</b>	<b>7,177,648</b>
<b>Net (expenditure)/income</b>		<b>(18,643)</b>	<b>(99,244)</b>	<b>(117,887)</b>	<b>823,781</b>
Transfers between funds	17	(99,244)	99,244	-	-
<b>Net movement in funds</b>		<b>(117,887)</b>	<b>-</b>	<b>(117,887)</b>	<b>823,781</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		3,230,902	-	3,230,902	2,407,121
Net movement in funds		(117,887)	-	(117,887)	823,781
<b>Total funds carried forward</b>		<b>3,113,015</b>	<b>-</b>	<b>3,113,015</b>	<b>3,230,902</b>

The Statement of Financial Activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 22 to 36 form part of these financial statements.

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 02054594**

**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	14	259,507	98,640
		<u>259,507</u>	<u>98,640</u>
<b>Current assets</b>			
Debtors	15	1,773,874	829,537
Cash at bank and in hand		3,098,036	3,878,831
		<u>4,871,910</u>	<u>4,708,368</u>
Creditors: amounts falling due within one year	16	(2,018,402)	(1,576,106)
<b>Net current assets</b>		<u>2,853,508</u>	3,132,262
<b>Total net assets</b>		<u><u>3,113,015</u></u>	<u><u>3,230,902</u></u>
<b>Charity funds</b>			
Restricted funds	17	-	-
Unrestricted funds			
Designated funds	17	459,507	837,640
General funds	17	2,653,508	2,393,262
		<u>3,113,015</u>	<u>3,230,902</u>
Total unrestricted funds	17	3,113,015	3,230,902
<b>Total funds</b>		<u><u>3,113,015</u></u>	<u><u>3,230,902</u></u>

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:

Claire Wesley  
Claire Wesley (Aug 14, 2023 13:04 GMT+1)

**C E Wesley**  
Chair

Rachel Bundock  
Rachel Bundock (Aug 14, 2023 09:25 GMT+1)

**R V Bundock**  
Chief Executive

Date: 10 August 2023

The notes on pages 22 to 36 form part of these financial statements.

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net cash (used in) / provided by operating activities	19	(568,532)	1,597,003
<b>Cash flows from investing activities</b>			
Bank interest	6	12,135	332
Purchase of tangible fixed assets	14	(224,398)	(74,853)
<b>Net cash used in investing activities</b>		<b>(212,263)</b>	<b>(74,521)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(780,795)</b>	<b>1,522,482</b>
Cash and cash equivalents at the beginning of the year		<b>3,878,831</b>	2,356,349
<b>Cash and cash equivalents at the end of the year</b>	20	<b>3,098,036</b>	<b>3,878,831</b>

The notes on pages 22 to 36 form part of these financial statements

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1. General information**

Compass - Services to improve health and wellbeing is a company limited by guarantee. The members of the company are the Directors named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member. The registered office of the charity is given in the charity information on page 1.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Compass - Services to improve health and wellbeing meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

**2.2 Going concern**

At the time of approving the financial statements, the Directors have a reasonable expectation that the charity has adequate resources to continue in existence for the foreseeable future. The Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.3 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income from charitable activities includes income recognised as earned (as the related service is provided) under contract. Where income is received in advance of a specified service, it is deferred until the charity is entitled to that income.

Investment income is included when receivable by the charity.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants and contract income due for the year have been included in full and have been allocated as restricted income where appropriate.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance are allocated to the applicable expenditure headings.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the Bank.

**2.6 Taxation**

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2.7 Operating leases**

Rentals under operating leases are charged to the SOFA on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

**2.8 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**2. Accounting policies (continued)**

**2.8 Tangible fixed assets and depreciation (continued)**

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Short-term leasehold property improvements	- 10% straight line
Computer equipment, fixtures and fittings	- 33.33% straight line

**2.9 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.10 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.12 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

**2.13 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year in accordance with section 28 of FRS 102.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**2. Accounting policies (continued)**

**2.14 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock of fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2.15 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**4. Income from donations and legacies**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Donations	5,704	5,704	3,381
Total 2022	3,381	3,381	

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**5. Income from charitable activities**

	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from charitable activities - services	10,193,492	<b>10,193,492</b>	7,997,716
Total 2022	7,997,716	7,997,716	

**6. Investment income**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest	12,135	<b>12,135</b>	332
Total 2022	332	332	

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Governance costs	36,482	-	<b>36,482</b>	34,231
Expenditure on charitable activities - services	-	10,292,736	<b>10,292,736</b>	7,143,417
	36,482	10,292,736	<b>10,329,218</b>	7,177,648
Total 2022	144,831	7,032,817	7,177,648	

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**8. Support costs**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Support costs	<b>1,013,622</b>	641,376
	<b>1,013,622</b>	641,376
	<b>1,013,622</b>	641,376

Support costs, which are included within expenditure on charitable activities (Note 7), cover the costs of governance and HR, Finance and Administration departments. They have been allocated on the basis of direct costs.

**9. Governance costs**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Audit fees (Note 10)	18,000	<b>18,000</b>	17,556
Staff cost allocation (Note 10)	18,482	<b>18,482</b>	16,675
	36,482	<b>36,482</b>	34,231
	34,231	<b>34,231</b>	
Total 2022	34,231	<b>34,231</b>	

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**10. Analysis of resources expended by expenditure type**

	Staff costs 2023 £	Depreciation 2023 £	Other costs 2023 £	Total 2023 £	Total 2022 £
Charitable activities	7,994,220	63,531	2,234,625	10,292,376	7,143,417
Expenditure on governance	18,842	-	18,000	36,842	34,231
<b>Total</b>	<b>8,013,062</b>	<b>63,531</b>	<b>2,252,625</b>	<b>10,329,218</b>	<b>7,177,648</b>
2022 total	5,517,394	42,030	1,618,224	7,177,648	

**11. Net income/(expenditure)**

This is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets: - owned by the charity	63,531	42,030
(Profit)/Loss on disposal of fixed assets	-	39,389
Auditor's remuneration - audit	18,000	17,556

**12. Staff costs**

	2023 £	2022 £
Wages and salaries	6,830,881	4,723,325
Social security costs	638,291	428,057
Contribution to defined contribution pension schemes	543,890	366,012
	<b>8,013,062</b>	<b>5,517,394</b>

Included within the wages and salaries figures above are agency staff costs for 2023 of £347,970 (2022: £158,131). Total staff costs excluding agency staff was £7,665,092 (2022: £5,359,263).

Redundancy or termination payments which are included as an expense within wages and salaries above, amounted to £53,230 to 4 individuals (2022: £nil).

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**12. Staff costs (continued)**

The average number of persons employed by the Company during the year was as follows:

	<b>2023</b>	2022
	<b>No.</b>	No.
Project staff	<b>227</b>	164
Administrative staff	<b>19</b>	12
	<u><b>246</b></u>	<u>176</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>2023</b>	2022
	<b>No.</b>	No.
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	<b>1</b>	1
In the band £80,001 - £90,000	<b>1</b>	-

**13. Directors' remuneration**

Details of Executive Directors' remuneration and expenses are given below

In addition, employers national insurance contributions in respect of the above directors amounted to £20,274 (2022: £17,120).

During the year retirement benefits were accruing to 2 directors (2022: 1) in respect of defined contribution pension schemes.

The highest paid director received remuneration of £95,049 (2022: £86,625), including pension contributions of £8,641 (2022: £7,875).

The Executives Directors' individual remuneration including pension contributions was:

M Roberts - £73,104 (2022: £63,000) including pension contributions of £1,783 (2022: £nil)

R Bundock - £95,049 (2022: £86,625), including pension contributions of £8,641 (2022: £7,875)

Under the Articles of Association, Executive Directors are permitted to be remunerated for their services provided as an employee to the charitable company.

No remuneration was paid to Non-Executive Directors during the year.

1 Director received expenses amounting to £170 in the current year (2022: £595 paid to 1 Director).

2 Non-Executive Directors received expenses amounting to £138 in the current year (2022: £nil).

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**14. Tangible fixed assets**

	Short-term leasehold property improvements £	Computer equipment, fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2022	-	375,246	375,246
Additions	38,599	185,799	224,398
Disposals	-	(19,216)	(19,216)
At 31 March 2023	<u>38,599</u>	<u>541,829</u>	<u>580,428</u>
<b>Depreciation</b>			
At 1 April 2022	-	276,606	276,606
Charge for the year	2,252	61,279	63,531
On disposals	-	(19,216)	(19,216)
At 31 March 2023	<u>2,252</u>	<u>318,669</u>	<u>320,921</u>
<b>Net book value</b>			
At 31 March 2023	<u>36,347</u>	<u>223,160</u>	<u>259,507</u>
At 31 March 2022	<u>-</u>	<u>98,640</u>	<u>98,640</u>

**15. Debtors**

	2023 £	2022 £
<b>Due within one year</b>		
Trade debtors	1,325,735	433,517
Prepayments and accrued income	448,139	396,020
	<u>1,773,874</u>	<u>829,537</u>

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**16. Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>687,300</b>	622,051
Other taxation and social security	<b>309,705</b>	189,715
Accruals and deferred income	<b>1,021,397</b>	764,340
	<b>2,018,402</b>	1,576,106
	<b>2,018,402</b>	1,576,106
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deferred income at 1 April	<b>550,157</b>	35,761
Resources deferred during the year	<b>618,593</b>	534,596
Amounts released from previous periods	<b>(321,282)</b>	(20,200)
	<b>847,468</b>	550,157
<b><i>Deferred income at 31 March</i></b>	<b>847,468</b>	550,157

Within accruals and deferred income is a balance of £847,468 (2022: £550,157) of deferred income. This relates to amounts received in advance of the contract or work commencing.

Total pension commitments, which are included within creditors, amount to £106,612 (2022: £64,163).

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**17. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed asset reserve fund	98,640	-	-	160,867	259,507
Covid 19 recovery fund	739,000	-	-	(539,000)	200,000
	<u>837,640</u>	<u>-</u>	<u>-</u>	<u>(378,133)</u>	<u>459,507</u>
<b>General funds</b>					
General funds	2,393,262	17,839	(36,482)	278,889	2,653,508
<b>Total Unrestricted funds</b>	<u>3,230,902</u>	<u>17,839</u>	<u>(36,482)</u>	<u>(99,244)</u>	<u>3,113,015</u>
<b>Restricted funds</b>					
Services	-	10,193,492	(10,292,736)	99,244	-
<b>Total of funds</b>	<u><u>3,230,902</u></u>	<u><u>10,211,331</u></u>	<u><u>(10,329,218)</u></u>	<u><u>-</u></u>	<u><u>3,113,015</u></u>

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**17. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed asset reserve fund	105,206	-	-	(6,566)	98,640
Covid 19 recovery fund	600,000	-	(110,600)	249,600	739,000
	<u>705,206</u>	<u>-</u>	<u>(110,600)</u>	<u>243,034</u>	<u>837,640</u>
<b>General funds</b>					
General funds	1,701,915	3,713	(34,231)	721,865	2,393,262
<b>Total Unrestricted funds</b>	<u>2,407,121</u>	<u>3,713</u>	<u>(144,831)</u>	<u>964,899</u>	<u>3,230,902</u>
<b>Restricted funds</b>					
Services	-	7,997,716	(7,032,817)	(964,899)	-
<b>Total of funds</b>	<u>2,407,121</u>	<u>8,001,429</u>	<u>(7,177,648)</u>	<u>-</u>	<u>3,230,902</u>

Restricted funds are for the provision of services commissioned to tackle issues in Health and Well-being. Where applicable surpluses accrued in the year are released to general reserves to be used for the charitable purpose of the Company. During the year, a transfer has been made from unrestricted funds to restricted funds to represent unrestricted funds covering the deficit incurred on the provision of services during the year.

Covid 19 recovery fund has been designated by the Directors to improve breadth, quality and impact of services offered by the charity.

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	259,507	259,507
Current assets	4,871,910	4,871,910
Creditors due within one year	(2,018,402)	(2,018,402)
<b>Total</b>	<u>3,113,015</u>	<u>3,113,015</u>

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	98,640	98,640
Current assets	4,708,368	4,708,368
Creditors due within one year	(1,576,106)	(1,576,106)
<b>Total</b>	<u>3,230,902</u>	<u>3,230,902</u>

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**19. Reconciliation of net movement in funds to net cash flow from operating activities**

	2023	2022
	£	£
Net (expenditure)/income for the year (as per Statement of Financial Activities)	<b>(117,887)</b>	823,781
<b>Adjustments for:</b>		
Depreciation charges	63,531	42,030
Bank interest	(12,135)	(332)
Loss/(profit) on the sale of fixed assets	-	39,389
(Increase)/decrease in debtors	(944,337)	70,506
Increase in creditors	442,296	621,629
<b>Net cash provided by/(used in) operating activities</b>	<b>(568,532)</b>	1,597,003

**20. Analysis of cash and cash equivalents**

	2023	2022
	£	£
Cash in hand	3,098,036	3,878,831
<b>Total cash and cash equivalents</b>	<b>3,098,036</b>	3,878,831

**21. Analysis of changes in net debt**

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash in hand	3,878,831	(780,795)	3,098,036
	<b>3,878,831</b>	<b>(780,795)</b>	<b>3,098,036</b>

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**22. Operating lease commitments**

At 31 March 2023 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2023</b>	2022
	£	£
Not later than 1 year	<b>238,100</b>	39,668
Later than 1 year and not later than 5 years	<b>320,160</b>	15,000
	<u><b>558,260</b></u>	<u>54,668</u>

**23. Related party transactions**

There were no related party transactions during either period other than the remuneration paid to Directors of the charity, disclosed in Note 13 of the financial statements.

**Compass - Services to Improve Health and Wellbeing**

England & Wales - Charity number 518048

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# Accounts

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Registered number: 02054594  
Charity number: 518048

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**

**(A company limited by guarantee)**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2022**

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<b>Directors</b>	C E Wesley, Non Executive Director and Chair R V Bundock, Chief Executive S Kingsnorth, Non Executive Director C L Pendle, Non Executive Director D Webster, Non Executive Director and Vice Chair P Webster, Non Executive Director (resigned 12 May 2022) C Wood, Non Executive Director M E Roberts, Executive Director of Finance
<b>Company registered number</b>	02054594
<b>Charity registered number</b>	518048
<b>Registered office</b>	Studio 1, Ground Floor, Marlborough House Westminster Place York Business Park York North Yorkshire YO26 6RW
<b>Company secretary</b>	M E Roberts
<b>Chief Executive</b>	R V Bundock
<b>Independent auditor</b>	BHP LLP Chartered Accountants Rievaulx House 1 St Mary's Court Blossom Street York YO24 1AH
<b>Bankers</b>	The Royal Bank of Scotland

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**MESSAGE FROM THE CHIEF EXECUTIVE  
FOR THE YEAR ENDED 31 MARCH 2022**

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As a result of the pandemic, we have become much better at providing accessible services. All our services now incorporate both a face to face and virtual offer alongside one-to-one and group-based interventions. Our offer is now richer for children, young people, parents and carers and communities. Communications and digital work, using videos, podcasts, and social media campaigns, are helping us reach more Children and Young People (CYP) at risk of developing health inequalities. Services are becoming much more agile and responsive with children and young people having far greater choice as to what type of support they want to receive and how and where they want to receive it.

Recognising the breadth of the services we now deliver to differing populations, we have developed some common principles that underpin all that we do in Compass. These celebrate our diversity and create a stronger sense of belonging and inclusion, drawing from people's lived experiences. These principles are values-driven and centre on those all-important human interactions that ultimately make a difference to the quality of the individualised support and care people receive. They also help to improve health inequalities by ensuring our services are accessible to all.

We have seen continued development of early intervention and prevention services to improve the mental health and emotional wellbeing of children and young people, with the implementation of four new mental health supports teams (in education) in West and Central Lancashire. We also became an approved training provider to deliver the Department for Education's senior mental health leaders' grant funded programme to implement whole school approaches. Our programme built on learning from Compass BUZZ – our school mental health project which concluded its 4-year programme working collaboratively with nearly 400 schools and colleges to introduce and develop their own whole school approach to mental health.

We successfully retained the contracts to deliver vital services in North Yorkshire and Harrow, which is a testament to both teams for their sustained achievements.

As pleasing as these larger gains are, it is also important to celebrate those smaller projects that have made a significant impact to the lives of children and young people including securing additional funding to develop new initiatives in response to stakeholder feedback and identified gaps in provision.

Compass has:

- Co-developed referral pathways with mental health system partners in North Yorkshire to ensure children and families get the right support, first time.
- Established a Parent Peer Support Group in Barnsley for parents/carers supporting their child's mental health and emotional wellbeing.
- Delivered pupil peer wellbeing champions training and established peer networks in 50+ schools in Warwickshire and North East Lincolnshire.
- Provided dedicated support for young adults (18-25 years) in Enfield experiencing problems with substance misuse.
- Developed an interactive resilience e-toolkit for professionals and parents/carers to use with children and young people on a 1:1 or group basis.
- Relocated our Safe East service within Spotlight, a local Youth Service in Tower Hamlets making the service more accessible placed in the community.
- Increased access and engagement with young people in Harrow at risk of developing substance misuse and risky behaviours.
- Increased resource to better engage children and young people in Warwickshire not in education, employment and training who are at risk of developing substance misuse.
- Provided an additional counsellor in Barnsley to help develop training and upskilling of professionals to support children and families affected by bereavement/loss.
- Co-developed an outreach mental wellbeing offer for young people involved with youth justice in collaboration with youth offending and the youth service.
- Delivered Communities in Practice forums for education professionals to share learning and skills gained from our tiered mental health training.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**MESSAGE FROM THE CHIEF EXECUTIVE (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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Next year, we have new challenges and opportunities we want to explore:

- Strengthening our user involvement and volunteer infrastructures and peer support networks across the organisation focusing on improving health equalities.
- Seeking opportunities to implement our new early intervention eating difficulties models of delivery in partnership with South Yorkshire Eating Disorder Association ( SYEDA).
- Improving integrated mental health and substance misuse care pathways that stop young people being bounced in between services.

At the heart of Compass is its people. What unites us is the importance we place on adopting a values-based approach that centres on how we do things as well as what we do. This approach has been central to our achievements. I am incredibly proud to lead such a special organisation which tirelessly strives to continuously improve, and which works openly with its stakeholders to improve the lived experiences of children, young people and families wanting early help when they need it.

None of our past achievements and future goals have been or will be possible without our dedicated workforce and the incredible support of our young people, families, volunteers, commissioners, and Non Executive Directors. Their support, challenge, and willingness to share ideas which are informed by their lived experiences drives us to be better at what we do.

Rachel Bundock

Chief Executive Officer

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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The Directors present their annual report together with the audited financial statements of Compass – Services to improve health and wellbeing (the Company), for the year ended 31 March 2022.

The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Directors confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) published in October 2019.

***Objectives and activities***

**a. Policies and objectives**

The Company was established in 1986, for the public benefit, and had the following objectives during the year to March 2022:

- (i) the relief of individuals, families and communities from the health, social and economic problems and crime that attend substance misuse;
- (ii) the prevention or reduction of the crime that attends substance misuse by providing services to substance misusers that enable them to become drug free and therefore reduces their need to commit crimes to buy illicit substances;
- (iii) the support of individuals who misuse substances or who are at risk of misusing substances to achieve stable and productive lives that are free from substance misuse through the delivery of services at all stages of the journey to abstinence;
- (iv) the advancement of the education of persons working in or generally concerned in the field of drug and alcohol services and of the public generally in problems resulting from substance misuse;
- (v) to promote the health and well-being of children, young people and adults by such exclusively charitable means as the Trustees shall from time to time determine.

To better serve its beneficiaries the Company amended its objectives by special resolution at a meeting of members held on the 12th May 2022 to:

To promote the health and well-being of children, young people, families and adults with particular focus on disadvantaged groups and those at risk of developing unhealthy lifestyles and risk taking behaviours by:

- (i) Promotion of activities that support positive health and wellbeing.
- (ii) Providing training and resources to relevant professionals to understand a wide range of health and wellbeing issues and their role in supporting individuals.
- (iii) Identification of population health needs by the gathering of information, on lived experiences of members of communities.
- (iv) Providing consultation, coaching and support to families, partners and wider stakeholders.
- (v) Delivering specialist support to those with substance misuse, sexual health and/or risky behaviour needs .
- (vi) Delivering therapeutic support to those with low to moderate mental health needs.

The Directors review the performance, aims and objectives of the Company every year. In carrying out the review, the Directors refer to the Charity Commission's guidance on public benefit to ensure that all activities meet that guidance.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Objectives and activities (continued)**

**b. Activities for achieving objectives**

Compass' activities span universal, targeted and specialist provision of public health and wellbeing related services to support children, young people, parents/carers, families, professionals, and local communities. Our core areas of activity are mental health, emotional health, and wellbeing; public health nursing and weight management; risky behaviours and substance misuse. They include delivering whole school approaches, education prevention, early help, structured treatment, and aftercare.

Underpinning these services is a thematic, tiered training and consultation programme for different stakeholders to upskill and coach them to identify children and young people with additional health and wellbeing needs early and put in place strategies to support them including making appropriate referrals. Compass has extended its public health expertise and knowledge to support employers and businesses within local communities and particular professional groups who are at greater risk of health inequalities to embed mentally healthy cultures within the workplace. Compass has increased its geographical spread with services based in Yorkshire, Lincolnshire, the Midlands, Lancashire, and London; and supports school aged children and their families from the age of four years up to 25 years for young people with special educational needs and disabilities (SEND).

***Strategic report***

***Achievements and performance***

**a. Strategy**

Compass recognised that in an ever changing environment where the speed of change is accelerating, a detailed four year strategy was neither desirable nor effective. In its place the Directors have agreed long term goals with detailed objectives to support their achievement.

Long Terms Goals

- To grow its contract base at a steady and sustainable rate:
  - o Secure further mental health support team (MHSTs) and school nursing contracts
  - o Secure substance misuse and risky behaviour contracts in areas where Compass already has a footprint
  - o Secure organic growth within current local contracts by broadening and deepening the offer based on evidence-need
  - o Achieve annual surpluses
- To achieve financial stability by targeting a range of key financial measures:
  - o Income of largest contract as a percentage of total income
  - o Contribution of largest contract as percentage of total income
  - o Central overheads as percentage of income
- Diversification of income streams to include workforce training and professional consultancy in the areas of mental health and wellbeing

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Strategic report (continued)**

**Achievements and performance (continued)**

Over the past 12 months, Compass has made significant progress towards achieving its goals, despite resources being diverted to manage the continued delivery of services in a Covid environment by:

- Winning a contract to deliver four new mental health support teams (MHSTs) in Central & West Lancashire funded through NHSE, HEE and DfE.
- Expanding the coverage of the Barnsley MHST, by securing funding for a third team to provide full borough coverage along with specialist practitioners and counsellors to deliver bereavement support and develop healthy peer relationships.
- Securing significant contracts, in Positive Effect, the Company's trading arm, to provide workforce training to senior mental health leads in schools/colleges and an innovations pilot project with two London bus operators to tackle driver mental health and fatigue.
- Expanding the senior management team to reflect an increasing contract portfolio to ensure resources are available to support all services in the delivery of high quality care to our beneficiaries whilst continuing our pursuit of our strategic longer term goals

Compass aims to strengthen further its financial position through the acquisition of new business through the targeting of resources on the critically important and expanding MHST market and geographical areas where Compass already has strong representation and impact. This growth will be managed to ensure quality, innovation and high levels of performance in order to enhance Compass' long term sustainability.

**b. Risks to strategy**

Clear objectives with milestones have been agreed and these are reviewed regularly by both the Senior Management Team and the Directors. Adjustments are made to priorities and resources to ensure objectives are delivered.

**c. Review of activities**

The main challenge faced by teams throughout the year was gaining access to Compass' beneficiaries with limited availability of partner and community venues due to fluctuating Covid restrictions. As a result, delivery is now blended through a combination of face-to-face and virtual interventions using online methods such as MS teams, Zoom and digital guided self-help workbooks. Compass continued to accelerate its use of digital offers producing live and pre-recorded webinars, podcasts and videos broadcast through YouTube, and social media messaging. Compass continued to deliver a wide range of progressive health and wellbeing interventions for school-aged children, young people, parents/carers, families, and communities from four years up to 25 years, the emphasis remaining focused on co-designing, co-developing, and co-delivering early intervention models of care to identify and address issues early before problems escalate. Extensive knowledge, across a wide range of health and wellbeing issues, at different levels of support provided insight and understanding of how issues are often interconnected, multi-layered and complex. Compass uses its aggregated activity data across services for itself and partners to help:

- Determine school, locality, and population health needs
- Determine health inequalities
- Co-develop integrated care systems
- Identify trends, lessons learnt and areas for continuous improvement
- Highlight 'what works', where there are system gaps and missed opportunities
- Identify potential solutions and early interventions that improve children and families lived experiences of accessing and engaging support when they need it.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Strategic report (continued)**

**Achievements and performance (continued)**

Compass BUZZ, published its legacy report based on stakeholder feedback following completion of its four-year programme. The report, supported by a national learning event held by Compass and commissioners, captured the journey as the North Yorkshire project evolved. Including its tiered workforce training and consultation programme, upskilling over 15,000 education professionals in identifying and responding to emotional and mental health needs, co-designing an e-resource resilience toolkit for schools to facilitate wellbeing sessions with pupils on a one to one basis or in the classroom setting, embedding a Community in Practice forum for professionals to share new skills, tools, learning and best practice to aid peer development, and implementation of a peer wellbeing champions programme and network enabling pupils to have a voice, learn new skills and co-develop mentally healthy schools. BUZZ's legacy lives on with service elements now being delivered through our new county-wide Phoenix service and our MHST models of delivery. The new county-wide service, a blend of both Compass BUZZ and REACH continued to work closely with strategic partners Tees, Esk and Wear Valley NHS Foundation Trust to adopt a systemwide approach, co-developing integrated care pathways and a thresholds tool for all stakeholders to make accessing the right support as easy as possible.

The successful roll out continued of our ten Compass MHSTs in North East Lincolnshire (January 2020), Barnsley (January 2021) and West and Central Lancashire (January 2022) with each area learning from the other in implementing the Compass community-based model, underpinned by NHSE's operating manual. The ten teams are working with approximately 258 schools/colleges as part of the programme. Staff continue to be supported through a Compass-wide buddy scheme matching trainees and new staff with experienced and newly qualified Compass practitioners, supervisors, team leaders, managers, and University course tutors. As one of the Government's priorities to grow the children's mental health workforce 14 practitioners successfully completed their post graduate qualifications in low intensity CBT and clinical supervision at Sheffield University, with a further 24 set to graduate from Edge Hill University in February 2023.

Both Compass North East Lincolnshire and Barnsley MHSTs are well underway with rolling out the programme to all schools/colleges within their area (providing full coverage to all schools/colleges and pupils in the borough) and have well established locality skill mix teams who adopt a team around a cluster of schools approach to allocate their resources to deliver the full MHST based on evidenced-need (direct interventions, supporting school/college settings to develop their whole school approach, giving timely advice to settings and liaising with specialist services). Alongside specialist borough-wide roles that focus on specific mental health issues or vulnerable groups at risk of developing health inequalities:

- Counselling for families affected by child or parent/carer/sibling bereavement and loss (Barnsley) including training, consultation and support professionals
- Pilot supporting 10 mainstream settings to develop responsive approaches to supporting pupils with autism via audit, workforce training, consultation and coaching (North East Lincolnshire)
- Supporting parents/carers understanding of their child's and/or their own emotional health needs including family-based approaches and accredited Triple P online workbooks and parenting programmes facilitated by a families' practitioner (Barnsley)
- Psychoeducation workshops for school-aged pupils affected by unhealthy peer relationships including bullying and coercion (Barnsley)
- Early adopter scheme working with youth offending and the youth justice service to upskill and co-deliver a mobile community outreach mental health and emotional wellbeing offer for young people involved in restorative justice (North East Lincolnshire)

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Strategic report (continued)**

**Achievements and performance (continued)**

Our Barnsley MHST has worked collaboratively with South West Yorkshire Partnership NHS Foundation Trust (SWYPFT) to co-design and implement a single point of access (SPA) which brings MHST and CAMHS practitioners physically together daily under one roof to jointly screen incoming requests for support and manage step up and step down referrals. Compass' role as an MHST deliverer is to help bring system partners together to streamline referral and care pathways to stop families having to tell their story twice and being bounced around the system. This type of collaborative approach drives partnership and system enablement and is at the heart of Compass' approach. We are looking forward to the next phase of system integration with SWYPFT by widening the SPA to involve other mental health providers.

Compass Warwickshire school nursing completed their re-branding in partnership with children and young people across the county to help raise awareness of the service and create a brand that children and young people identified with. Connect4Health, as the service is now known, worked tirelessly with all schools including colleges, pupil referral units and special schools to resume face to face public health interventions and share important public health messages across a range of platforms including resources for pupils with special education needs and disabilities. The service responded to a large increase in safeguarding referrals whilst maintaining high quality support to children, families, and professionals, with all children in care annual health reviews carried out within national timescales. The service published its fifth annual report which was well received locally and nationally.

Our risky behaviour and substance misuse services (Enfield, Tower Hamlets, Harrow, Warwickshire) continued to make good in-roads with engaging with children, young people, and young adults early on before problems escalated.

- Outreach and engagement roles focused solely on young people, parents and families enabling them to access timely brief advice in multiple ways and formats including through upskilling professionals who already knew them well
- In collaboration with SilverCloud, co-develop a self-help digital CBT-based workbook to help young people tackle their drug and/or alcohol use with light-touch coaching support as an alternative to face-to-face intervention
- Well established integrated care pathways with youth justice services including diversionary and out of court panels so young people with substance misuse needs can be identified and supported at the earliest stage
- Delivery of transitional services for 18-25 year olds to ensure young adults receive an appropriate level of care and support recognising that many may present with complex and multiple needs that requires a particular approach that isn't conducive to both child-led and adult services.

Compass' training and consultation arm, Positive Effect focused on two main strands: education and professional drivers, building on the knowledge and expertise within the organisation and groundwork carried out in establishing the brand the previous year. The team expanded following opportunities won, with a Business Development Manager and Health and Wellbeing Trainer, and external consultants who are experts in their field. Highlights included:

- Our education senior mental health leaders training course was quality assured for Department for Education grant-funding and to date have delivered to over 75 delegates: Our course suitable for education leaders from mainstream, special schools and pupil referral units, provides an online Community in Practice forum for professionals to continue their learning through peer development and utilising our interactive e-resource toolkit on multiple topics created for pupils at the different key stages and for parents/carers to use in the home setting.
- Successfully undertook a one year Peer Wellbeing Champions pilot in Warwickshire with 40 Rugby schools. Supporting an early intervention approach our Coordinator trained primary and secondary pupils to become Champions, coaching school staff to support them and embed the programme within their setting.
- Co-developed and delivered evidence-based train the trainer courses, designed by school nurses for school nurses, in partnership with the School and Public Health Nurses Association (SAPHNA) on topics including medicines management and continence.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Strategic report (continued)**

**Achievements and performance (continued)**

- Chosen by Transport for London as part of their Innovations fund to trial with two bus operators and Loughborough University as evaluators a prevention programme to improve driver mental health, fatigue, and wellbeing. Centred on adopting a whole approach via education, training, and creation of a peer network and open culture.
- Delivered workforce mental health and wellbeing training to a small number of SMEs, in preparation for re-launching this work stream in 2022.
- Supported other charities to deliver mental health and wellbeing training

**d. Investment policy**

The Directors have the power to invest in such assets as they consider appropriate. The Company has a policy of keeping any surplus liquid funds in short term deposits which can be readily accessed. Investments in property are permitted if the purchase of a property is for the use of furthering the organisation's activities.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Strategic report (continued)**

***Financial review***

**a. Going concern**

The Directors are of the opinion that Compass is a going concern on the basis of the level of its reserves and the level of income which will be delivered in the next two years via contracts currently secured.

**b. Financial review**

Income during the year rose to £8.00 Million from the previous year's figure of £6.86 Million. This increase resulted from the full year effect of the Barnsley contract gained in February 2021 and the partial effect of the Central and West Lancashire contract gained in February 2022.

Expenditure has risen to £7.18 million compared to £6.26 Million in line with increases in turnover.

Net income of £824K has risen from the previous year's figure of £600K. This high level reflects economies of scale and lower operating costs required when delivering on line interventions. As a result of high levels of net income the Directors have decided to increase the value of the designated reserve created last year to £739K to be used to improve the breadth, quality and impact of services offered. Expenditure from the reserve was less than expected as the result of restrictions imposed on activity by Covid but in 2022/23, Compass are planning significant expenditure to cover improvements to its client management systems, HR systems, quality framework as well as developing an eating disorder offer.

**c. Reserves policy**

The Directors recognise the need to have reserves in place to ensure the sustainability of the Company in the event of the loss of a major contract. The Directors are also aware of the need to balance the levels of free reserves with the need to maximise the service delivered to current beneficiaries.

The Directors have agreed a method of calculating the minimum reserves requirement that Compass prudently needs to hold. The calculation takes into account the need for working capital, any long term lease commitments, levels of potential redundancy liability and assessment of the likelihood of these liabilities crystallising. Using this methodology, the minimum requirement at 31 March 2022 is £1.59 Million.

The free reserves at 31 March 2022 are £2.393 Million. This figure excludes the fixed assets reserve fund and the designated reserve. The excess of free reserves over the reserves required will be used to support future business growth and any financial impact of high rates of both general and wage inflation which may not be covered by increases in funding.

**d. Principal funding**

The principal funding source for the company is contractual income from Local Authorities, Clinical Commissioning Groups and Police and Crime Commissioners.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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***Structure, governance and management***

**a. Constitution**

The charity is constituted as a company limited by guarantee and governed by its Articles of Association which set out a Unitary Board arrangement whereby Executive Directors share with Non Executive Directors full responsibility for managing the affairs of the company.

All business is conducted through board meetings without the use of sub-committees. Clinical Governance, issues are scrutinised by an advisory group made up of Non Executive Directors, members of the senior management team and external clinical experts.

**b. Recruitment and appointment of Directors**

The Directors of the company are also Charity Trustees for the purposes of charity law and under the company's Articles are known collectively as the Board of Directors. Directors are elected to the Board either to fill a vacancy or to add to the number of Board members, up to a maximum of sixteen. The Articles provide that of the total number of Directors, no less than two thirds should be Non Executive Directors. The Non Executive Directors will hold office for a term of three years and will be able to put themselves forward to be elected for a further three year term. Further terms beyond the initial two must be approved by the Board on an individual basis.

The Chief Executive and Director of Finance are Executive Directors by virtue of office and any other Executive Directors, subject to a maximum of one third of total Board membership, may be elected by the Board. The Chair of the Board is elected by the Non Executive Directors; Claire Wesley was elected to the role in March 2016.

Non Executive Directors have been recruited through advertising in local and national media, through a consultant led headhunting campaign, and through the use of professional and personal networks.

**c. Non Executive Directors' induction and training**

All new Non Executive Directors are given a starter information pack and meet with the Chief Executive and Chair and are briefed on the history of the organisation, its current strategy and future developments in the context of related national strategy and the wider issues of social policy.

Directors and the Senior Management Team meet at least annually separate from standard Board meetings to focus on a review of the Company's core vision, its values and its performance. The Non Executive Directors' training schedule covers core components such as the Role of a Director and Trustee, Health and Safety, Safeguarding Children and Equal Opportunities and Diversity, as well as specific individual development needs.

**d. Organisational structure**

The Directors meet regularly and are responsible for the strategic direction and policy of the company. Currently there are seven Directors, two of whom are Executive Directors. The five Non Executive Directors are drawn from a variety of professional backgrounds relevant to the work of the Company.

A scheme of delegation is in place and day to day responsibility for the administration of the Company and the delivery of the services rests with the Chief Executive and the Senior Management Team.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Structure, governance and management (continued)**

**e. Risk management**

The Board manages risk through its scrutiny of the two principal risk registers, the strategic risk register and the clinical risk register whilst at the same time seeking assurance from the Senior Management Team that identification and management of risk is core to the operational management of the business. The risk review process is underpinned by the Board's evaluation of the forward strategy and annual business plan which together ensure that risks are identified and evaluated for likelihood of crystallisation, and to support effective decision making.

The principal registers are reviewed at each Board meeting ensuring that new risks and changes in the risk environment are properly identified and that controls are in place to maintain all risks within the Board's agreed risk tolerance, along with the testing of procedures and mitigation of controls.

The principal risks to which Compass is exposed are regulatory/compliance and financial risks. Key risks with their corresponding risk scores are highlighted for the Board as a risk map. Risks are also monitored alongside key performance indicators per contract. Compass works closely with commissioners to minimise the risk of not attaining contractual targets. Risks in relation to data protection are managed through Compass' Information Governance policies and procedures which ensure compliance with the General Data Protection Regulations; and the requirements of the NHS Digital data security and protection toolkit. The Covid-19 crisis was managed in line with the Compass risk strategy where risks are identified, evaluated and mitigated. During this period the Senior Management Team met regularly to consider the changing risk environment and the appropriate response. At the start of the crisis these meetings were weekly and as lockdown eased, they moved to monthly. The Board received regular updates in regard to Covid-19 and its impact on Compass' business outside of normal meetings.

The financial risks are managed so that there are sufficient resources to meet ongoing contractual obligations. Such risks are further controlled against the Directors' approved annual budget and variances are scrutinised through the year. Procedures are maintained for all operations and are subject to planned reviews and updating for business and statutory changes. Compass has in place a fraud and whistleblowing policy and has no exposure to financial risk instruments other than to ensure Compass maximises the return on credit bank balances.

The Board has given due consideration to its key strategic risks and is satisfied that Compass systems, procedures and policies are in place to manage these risks.

**f. Key management pay and remuneration**

The pay of Executive Directors is set by the Non Executive Directors. Remuneration is based on a pay range relevant to a particular role – ranges are regularly reviewed in a pay benchmarking exercise.

Compass operates a performance related pay system linked to appraisal; salaries also rose in line with the pre-approved 3 year pay agreement which ran its course at March 2022. Salaries at the 1st April 2022 were increased by 5% to reflect inflationary pressure in the labour market.

**Information on fundraising practices**

The charity does not actively engage in fundraising practices nor contract with a third party to fundraise on the charity's behalf.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Disclosure of information to auditor**

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

**Auditor**

The auditor, BHP LLP, has indicated his willingness to continue in office. The Directors reappointed the auditors at a meeting of the Board on 11th August 2022.

Approved by order of the members of the board of Directors and signed on their behalf by:

*Claire Wesley*

Claire Wesley (Aug 11, 2022 17:02 GMT+1)

**C E Wesley**

Chair

Date: 11-Aug-2022

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**STATEMENT OF DIRECTORS' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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The Directors (who are also the Trustees of the Company for the purposes of charity law) are responsible for preparing the Directors' report including the Strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP 2019 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors confirm that so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the company's auditors are unaware. They have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements and other information included in annual reports may differ from legislation in other jurisdictions.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE  
HEALTH AND WELLBEING**

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**Opinion**

We have audited the financial statements of Compass - Services to improve health and wellbeing (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE  
HEALTH AND WELLBEING (CONTINUED)**

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**Other information**

The other information comprises the information included in the Directors' report, other than the financial statements and our Auditor's report thereon. The Directors' are responsible for the other information contained within the Directors' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

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

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

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

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

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

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE  
HEALTH AND WELLBEING (CONTINUED)**

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**Responsibilities of directors**

As explained more fully in the Directors' responsibilities statement, (set out on page 14) the Directors (who are also the trustees of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with management and directors, and from our knowledge and experience of this charity;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, CQC inspections, safeguarding, health and safety and employment law;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and directors; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management and directors as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risks of fraud through management override controls, we:

- performed analytical procedures to identify any unusual or unexpected variances;
- tested journal entries to identify unusual transactions; and
- investigated the rationale behind significant or unusual transactions

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE  
HEALTH AND WELLBEING (CONTINUED)**

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In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our Auditor's report.

**Use of our report**

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

**BHP LLP**

Jane Marshall (Aug 12, 2022 09:46 GMT+1)

**Jane Marshall (Senior statutory auditor)**

for and on behalf of

**BHP LLP**

Chartered Accountants

Statutory Auditor's

Rievaulx House

1 St Mary's Court

Blossom Street

York

YO24 1AH

Date: 12-Aug-2022

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies	4	3,381	-	3,381	1,185
Charitable activities	5	-	7,997,716	7,997,716	6,852,597
Investments	6	332	-	332	3,248
<b>Total income</b>		<b>3,713</b>	<b>7,997,716</b>	<b>8,001,429</b>	<b>6,857,030</b>
<b>Expenditure on:</b>					
Charitable activities	7	144,831	7,032,817	7,177,648	6,257,448
<b>Total expenditure</b>		<b>144,831</b>	<b>7,032,817</b>	<b>7,177,648</b>	<b>6,257,448</b>
<b>Net (expenditure)/income</b>		<b>(141,118)</b>	<b>964,899</b>	<b>823,781</b>	<b>599,582</b>
Transfers between funds	17	964,899	(964,899)	-	-
<b>Net movement in funds</b>		<b>823,781</b>	<b>-</b>	<b>823,781</b>	<b>599,582</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		2,407,121	-	2,407,121	1,807,539
Net movement in funds		823,781	-	823,781	599,582
<b>Total funds carried forward</b>		<b>3,230,902</b>	<b>-</b>	<b>3,230,902</b>	<b>2,407,121</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 22 to 36 form part of these financial statements.

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 02054594**

**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	14	<b>98,640</b>	105,206
		<b>98,640</b>	105,206
<b>Current assets</b>			
Debtors	15	<b>829,537</b>	900,043
Cash at bank and in hand		<b>3,878,831</b>	2,356,349
		<b>4,708,368</b>	3,256,392
Creditors: amounts falling due within one year	16	<b>(1,576,106)</b>	(954,477)
<b>Net current assets</b>		<b>3,132,262</b>	2,301,915
<b>Total net assets</b>		<b>3,230,902</b>	2,407,121
<b>Charity funds</b>			
Restricted funds	17	-	-
Unrestricted funds			
Designated funds	17	<b>837,640</b>	705,206
General funds	17	<b>2,393,262</b>	1,701,915
Total unrestricted funds	17	<b>3,230,902</b>	2,407,121
<b>Total funds</b>		<b>3,230,902</b>	2,407,121

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:

*Claire Wesley*  
Claire Wesley (Aug 11, 2022 17:02 GMT+1)

**C E Wesley**  
Chair  
Date: 11-Aug-2022

*R V Bundock*  
R V Bundock (Aug 12, 2022 09:34 GMT+1)

**R V Bundock**  
Chief Executive

The notes on pages 22 to 36 form part of these financial statements.

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	19	1,597,003	838,261
<b>Cash flows from investing activities</b>			
Bank interest		332	3,248
Proceeds from the sale of tangible fixed assets		-	146,452
Purchase of tangible fixed assets		(74,853)	(38,552)
<b>Net cash (used in)/provided by investing activities</b>		<b>(74,521)</b>	111,148
<b>Change in cash and cash equivalents in the year</b>		<b>1,522,482</b>	949,409
Cash and cash equivalents at the beginning of the year		2,356,349	1,406,940
<b>Cash and cash equivalents at the end of the year</b>	20	<b>3,878,831</b>	2,356,349

The notes on pages 22 to 36 form part of these financial statements

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1. General information**

Compass - Services to improve health and wellbeing is a company limited by guarantee. The members of the company are the Directors named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member. The registered office of the charity is given in the charity information on page 1.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Compass - Services to improve health and wellbeing meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

**2.2 Going concern**

At the time of approving the financial statements, the Directors have a reasonable expectation that the charity has adequate resources to continue in existence for the foreseeable future. The Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.3 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants and contract income due for the year have been included in full and have been allocated as restricted income where appropriate.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance are allocated to the applicable expenditure headings.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the Bank.

**2.6 Taxation**

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2.7 Operating leases**

Rentals under operating leases are charged to the SOFA on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

**2.8 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)**

**2.8 Tangible fixed assets and depreciation (continued)**

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Short-term leasehold property improvements	- 10% straight line
Computer equipment, fixtures and fittings	- 33.33% straight line

**2.9 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.10 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.12 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

**2.13 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year in accordance with section 28 of FRS 102.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)**

**2.14 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock of fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2.15 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**4. Income from donations and legacies**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Donations	3,381	<b>3,381</b>	1,185
Total 2021	1,185	1,185	

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**5. Income from charitable activities**

	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>	Total funds 2021 £
Income from charitable activities - services	7,997,716	<b>7,997,716</b>	6,852,597
Total 2021	6,852,597	6,852,597	

**6. Investment income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	Total funds 2021 £
Bank interest	332	<b>332</b>	3,248
Total 2021	3,248	3,248	

**7. Analysis of expenditure on charitable activities**

*Summary by fund type*

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>	Total funds 2021 £
Governance costs	34,231	-	<b>34,231</b>	28,871
Expenditure on charitable activities - services	110,600	7,032,817	<b>7,143,417</b>	6,228,577
	144,831	7,032,817	<b>7,177,648</b>	6,257,448
Total 2021	28,871	6,228,577	6,257,448	

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**8. Support costs**

	<b>Total 2022</b>	<b>Total 2021</b>
	£	£
Support costs	<b>641,376</b>	503,672
	<b>641,376</b>	503,672

Support costs, which are included within expenditure on charitable activities (Note 7), cover the costs of governance and HR, Finance and Administration departments. They have been allocated on the basis of direct costs.

**9. Governance costs**

	<b>Unrestricted funds 2022</b>	<b>Total funds 2022</b>	<b>Total funds 2021</b>
	£	£	£
Audit fees (Note 10)	17,556	<b>17,556</b>	13,000
Staff cost allocation (Note 10)	16,675	<b>16,675</b>	15,871
	<b>34,231</b>	<b>34,231</b>	28,871
Total 2021	28,871	28,871	

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**10. Analysis of resources expended by expenditure type**

	Staff costs	Depreciation	Other costs	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Charitable activities	5,500,719	42,030	1,600,668	7,143,417	6,228,577
Expenditure on governance	16,675	-	17,556	34,231	28,871
<b>Total</b>	<b>5,517,394</b>	<b>42,030</b>	<b>1,618,224</b>	<b>7,177,648</b>	<b>6,257,448</b>
2021 total	4,692,914	63,010	1,501,524	6,257,448	

**11. Net income/(expenditure)**

This is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	42,030	63,010
Loss/(profit) on disposal of fixed assets	39,389	(18,279)
Auditor's remuneration - audit	17,556	13,000

**12. Staff costs**

	2022	2021
	£	£
Wages and salaries	4,723,325	4,079,075
Social security costs	428,057	344,494
Contribution to defined contribution pension schemes	366,012	269,345
	<b>5,517,394</b>	<b>4,692,914</b>

Included within the wages and salaries figures above are agency staff costs for 2022 of £158,131 (2021: £320,551). Total staff costs excluding agency staff was £5,359,263 (2021: £4,372,364).

Redundancy or termination payments which are included as an expense within wages and salaries above, amounted to £nil (2021: £33,577).

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**12. Staff costs (continued)**

The average number of persons employed by the Company during the year was as follows:

	<b>2022</b>	2021
	<b>No.</b>	No.
Project staff	<b>164</b>	133
Administrative staff	<b>12</b>	8
	<u><b>176</b></u>	<u>141</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>2022</b>	2021
	<b>No.</b>	No.
In the band £60,001 - £70,000	<b>1</b>	1
In the band £70,001 - £80,000	<b>1</b>	1

**13. Directors' remuneration**

Details of Executive Directors' remuneration and expenses are given below

	<b>2022</b>	2021
	<b>£</b>	£
Executive Directors' remuneration	<u><b>149,625</b></u>	<u>142,500</u>

In addition, employers national insurance contributions in respect of the above directors amounted to £17,120 (2021: £16,206).

During the year retirement benefits were accruing to 1 director (2021: 1) in respect of defined contribution pension schemes.

The highest paid director received remuneration of £86,625 (2021: £82,500), including pension contributions of £7,875 (2021: £7,500).

The Executives Directors' individual remuneration including pension contributions was:

M Roberts - £63,000 (2021: £60,000)

R Bundock - £86,625 (2021: £82,500), including pension contributions of £7,875 (2021: £7,500)

No remuneration was paid to Non-Executive Directors during the year.

1 Director received expenses amounting to £595 in the current year (2021: £478 paid to 1 Director).

No Non-Executive Directors received expenses in the current or previous year.

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**14. Tangible fixed assets**

	Short-term leasehold property improvements £	Computer equipment, fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2021	59,291	300,393	359,684
Additions	-	74,853	74,853
Disposals	(59,291)	-	(59,291)
	<hr/>	<hr/>	<hr/>
At 31 March 2022	-	375,246	375,246
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2021	13,973	240,505	254,478
Charge for the year	5,929	36,101	42,030
On disposals	(19,902)	-	(19,902)
	<hr/>	<hr/>	<hr/>
At 31 March 2022	-	276,606	276,606
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 March 2022	<hr/>	98,640	98,640
	<hr/>	<hr/>	<hr/>
At 31 March 2021	45,318	59,888	105,206
	<hr/>	<hr/>	<hr/>

**15. Debtors**

	2022 £	2021 £
<b>Due within one year</b>		
Trade debtors	433,517	362,488
Prepayments and accrued income	396,020	537,555
	<hr/>	<hr/>
	829,537	900,043
	<hr/>	<hr/>

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**16. Creditors: Amounts falling due within one year**

	2022	2021
	£	£
Trade creditors	622,051	569,226
Other taxation and social security	189,715	154,468
Accruals and deferred income	764,340	230,783
	1,576,106	954,477
	2022	2021
	£	£
Deferred income at 1 April	35,761	125,000
Resources deferred during the year	534,596	35,761
Amounts released from previous periods	(20,200)	(125,000)
<b><i>Deferred income at 31 March</i></b>	<b>550,157</b>	<b>35,761</b>

Within accruals and deferred income is a balance of £550,157 (2021: £35,761) of deferred income. This relates to amounts received in advance of the contract or work commencing.

Total pension commitments, which are included within creditors, amount to £64,163 (2021: £53,248).

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**17. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
<i><b>Unrestricted funds</b></i>					
<i><b>Designated funds</b></i>					
Fixed asset reserve fund	105,206	-	-	(6,566)	98,640
Covid 19 recovery fund	600,000	-	(110,600)	249,600	739,000
	<u>705,206</u>	<u>-</u>	<u>(110,600)</u>	<u>243,034</u>	<u>837,640</u>
<i><b>General funds</b></i>					
General funds	1,701,915	3,713	(34,231)	721,865	2,393,262
	<u>2,407,121</u>	<u>3,713</u>	<u>(144,831)</u>	<u>964,899</u>	<u>3,230,902</u>
<i><b>Restricted funds</b></i>					
Services	-	7,997,716	(7,032,817)	(964,899)	-
	<u>2,407,121</u>	<u>8,001,429</u>	<u>(7,177,648)</u>	<u>-</u>	<u>3,230,902</u>

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**17. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
<b><i>Unrestricted funds</i></b>					
<b><i>Designated funds</i></b>					
Fixed asset reserve fund	257,837	-	-	(152,631)	105,206
Covid 19 recovery fund	-	-	-	600,000	600,000
	<u>257,837</u>	<u>-</u>	<u>-</u>	<u>447,369</u>	<u>705,206</u>
<b><i>General funds</i></b>					
General funds	1,549,702	4,433	(28,871)	176,651	1,701,915
<b><i>Total Unrestricted funds</i></b>	<u>1,807,539</u>	<u>4,433</u>	<u>(28,871)</u>	<u>624,020</u>	<u>2,407,121</u>
<b><i>Restricted funds</i></b>					
Services	-	6,852,597	(6,228,577)	(624,020)	-
<b><i>Total of funds</i></b>	<u>1,807,539</u>	<u>6,857,030</u>	<u>(6,257,448)</u>	<u>-</u>	<u>2,407,121</u>

Restricted funds are for the provision of services commissioned to tackle issues in Health and Well-being. Where applicable surpluses accrued in the year are released to general reserves to be used for the charitable purpose of the Company. These are shown as transfers between funds.

Covid 19 recovery fund has been designated by the Directors to improve breadth, quality and impact of services offered by the charity.

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	98,640	98,640
Current assets	4,708,368	4,708,368
Creditors due within one year	(1,576,106)	(1,576,106)
<b>Total</b>	<u>3,230,902</u>	<u>3,230,902</u>

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	105,206	105,206
Current assets	3,256,392	3,256,392
Creditors due within one year	(954,477)	(954,477)
<b>Total</b>	<u>2,407,121</u>	<u>2,407,121</u>

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**19. Reconciliation of net movement in funds to net cash flow from operating activities**

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	<b>823,781</b>	599,582
<i>Adjustments for:</i>		
Depreciation charges	<b>42,030</b>	63,010
Bank interest	<b>(332)</b>	(3,248)
Loss/(profit) on the sale of fixed assets	<b>39,389</b>	(18,279)
Decrease in debtors	<b>70,506</b>	593,383
Increase/(decrease) in creditors	<b>621,629</b>	(396,187)
<b><i>Net cash provided by operating activities</i></b>	<b><u>1,597,003</u></b>	<b><u>838,261</u></b>

**20. Analysis of cash and cash equivalents**

	2022 £	2021 £
Cash in hand	<b>3,878,831</b>	2,356,349
<b><i>Total cash and cash equivalents</i></b>	<b><u>3,878,831</u></b>	<b><u>2,356,349</u></b>

**21. Analysis of changes in net debt**

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash in hand	<b>2,356,349</b>	<b>1,522,482</b>	<b>3,878,831</b>
	<b><u>2,356,349</u></b>	<b><u>1,522,482</u></b>	<b><u>3,878,831</u></b>

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**22. Operating lease commitments**

At 31 March 2022 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2022</b>	2021
	£	£
Not later than 1 year	<b>39,668</b>	65,617
Later than 1 year and not later than 5 years	<b>15,000</b>	5,417
	<u><b>54,668</b></u>	<u>71,034</u>

**23. Related party transactions**

There were no related party transactions during either period other than the remuneration paid to Directors of the charity, disclosed in Note 13 of the financial statements.

**Compass - Services to Improve Health and Wellbeing**

England & Wales - Charity number 518048

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# Accounts

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Registered number: 02054594  
Charity number: 518048

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING  
FORMERLY COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE**

**(A company limited by guarantee)**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2021**

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<b>Directors</b>	C E Wesley, Non Executive Director and Chair R V Bundock, Chief Executive A J Begg, Non Executive Director (completed term 24 September 2020) A J Biddle, Non Executive Director (completed term 24 September 2020) R B Clark CBE, Non Executive Director (completed term 11 August 2020) D Webster, Non Executive Director and Vice Chair P Webster, Non Executive Director C Wood, Non Executive Director M E Roberts, Executive Director of Finance L Pendle, Non Executive Director (appointed 12 November 2020) S Kingsnorth, Non Executive Director (appointed 12 November 2020)
<b>Company registered number</b>	02054594
<b>Charity registered number</b>	518048
<b>Registered office</b>	Floor 2, Kensington House Westminster Place York Business Park York North Yorkshire YO26 6RW
<b>Company secretary</b>	M E Roberts
<b>Chief Executive</b>	R V Bundock
<b>Independent auditor</b>	BHP LLP Chartered Accountants Rievaulx House 1 St Mary's Court Blossom Street York YO24 1AH
<b>Bankers</b>	The Royal Bank of Scotland

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**MESSAGE FROM THE CHIEF EXECUTIVE  
FOR THE YEAR ENDED 31 MARCH 2021**

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Any review of the year must start with Covid and the wonderful response of our staff, who throughout the pandemic have worked tirelessly to find innovative ways to respond to the needs of children, young people, their families and communities who are at the centre of everything we do at Compass. Staff have produced videos, run seminars, done outdoor walk and talks, drafted newsletters, become experts on MS Teams, Zoom and WhatsApp, delivered online training webinars and workshops, as well as seeing individuals face to face when they could. As we look forward to a better year, we must remember those that tragically have died and their families and friends who are having to live with the devastating effects of this virus. We sadly lost a hugely admired and respected colleague and member of the Compass family. They will be very much missed but will always be in the forefront of our minds as we endeavour to carry on their important and inspirational work with young people.

Away from Covid, we have seen our continued development of prevention and early intervention services to improve the mental health and emotional wellbeing of children and young people, with the expansion of the North East Lincolnshire MHST service to include a third mental health support team and the winning of the Barnsley MHST service. Both provide locality based mental health support teams, with skill mix staff working collaboratively with education and other key health and social care professionals to deliver comprehensive provision of Cognitive Behaviour Therapy informed interventions and tailored training and coaching to schools and colleges to deliver a whole school approach to mental health and wellbeing.

As pleasing as big contract gains are, it is also important to celebrate those smaller projects that have made a significant impact to the lives of children and young people in our services including:

- Equine therapy in Warwickshire where young people's lives have been transformed by being given the opportunity to take responsibility for the care and welfare of a horse.
- Extra support in Enfield for those young people who were more adversely affected by lockdown as a result of parental substance misuse.
- A service in Harrow aimed at children, young people and their families in the Eastern European community at risk from substance misuse.
- Therapeutic baking in Warwickshire that combines bread making and talking therapy for young carers.
- A bereavement counsellor in Barnsley who works as part of our MHST service, upskilling colleagues and professionals to provide support to bereaved children and parents/carers.
- A young champions programme in Warwickshire that trains pupils to have the knowledge, understanding and skills to actively support peer mental wellbeing in their school communities.
- A peer healthy relationship service in Barnsley to tackle the adverse effects of bullying, build resilience and help young people develop positive relationships.

Next year we have new challenges and opportunities we want to explore:

- Improving the diversity and inclusion cultures within our services and central head office functions.
- Developing our models to respond to the complex challenges resulting from negative body image and the adverse impact of social media.
- Further develop our digital offer to meet the ever increasing desire of young people to receive instantly accessible services.

None of our past achievements and future goals have been or will be possible without our dedicated workforce and the incredible support of our young people, volunteers and Non-Executive Directors. Their continuing support, challenge, lived experience and ideas are what drives us to be better and do better.

Rachel Bundock

Chief Executive Officer

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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The Directors present their annual report together with the audited financial statements of Compass – Services to improve health and wellbeing (the Company) formerly known as Compass- Services to Tackle Problem Drug Use, for the year ended 31 March 2021. The Company changed its name in order to recognise the broader reach of the services it now offers.

The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Directors confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) published in October 2019.

***Objectives and activities***

**a. Policies and objectives**

The Company was established in 1986, for the public benefit, and has the following objectives:

- (i) the relief of individuals, families and communities from the health, social and economic problems and crime that attend substance misuse;
- (ii) the prevention or reduction of the crime that attends substance misuse by providing services to substance misusers that enable them to become drug free and therefore reduces their need to commit crimes to buy illicit substances;
- (iii) the support of individuals who misuse substances or who are at risk of misusing substances to achieve stable and productive lives that are free from substance misuse through the delivery of services at all stages of the journey to abstinence;
- (iv) the advancement of the education of persons working in or generally concerned in the field of drug and alcohol services and of the public generally in problems resulting from substance misuse;
- (v) to promote the health and well-being of children, young people and adults by such exclusively charitable means as the Trustees shall from time to time determine.

The Directors review the performance, aims and objectives of the Company every year. In carrying out the review, the Directors refer to the Charity Commission's guidance on public benefit to ensure that all activities meet that guidance.

**b. Activities for achieving objectives**

Compass' activities span universal, targeted and specialist provision of public health and wellbeing related interventions. Its service range covers education, prevention, early help, treatment and recovery process, including the identification of risky behaviours and the universal healthy child programme which it supports via its School Health and Wellbeing Service and the provision of training to support wellbeing in both school and employment settings. Its services have a wide geographical spread with services based in Yorkshire, Lincolnshire, the Midlands, and London and support school aged children and their families from the age of four years up to 25 years.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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*Strategic report*

*Achievements and performance*

**a. Strategy**

Compass recognised that in an ever changing environment where the speed of change is accelerating, a detailed four year strategy was neither desirable nor effective. In its place the Directors have agreed long term goals with detailed objectives to support their achievement.

Long Term Goals

- To achieve financial stability by targeting a range of key financial measures:
  - o Income of largest contract as a percentage of total income
  - o Contribution of largest contract as percentage of total income
  - o Central overheads as percentage of income
  - o Annual Surplus
  
- Diversification of income streams to include:
  - o Contract income
  - o Grant income
  - o Training and consultancy in the areas of wellbeing and mental health
  
- Rationalising systems and processes to reflect the necessary balance between costs, benefits and risks.

Over the past 12 months, Compass has made significant progress towards achieving its goals, despite resources being diverted to manage the continued delivery of services in a Covid environment by:

- Winning a contract to deliver mental health early help services in Barnsley including the incorporation of an NHSE funded Mental Health Support Team in education settings
- Expanding the coverage of the North East Lincolnshire mental health early help service, Compass Go, by securing funding for a third team to provide full borough coverage
- Securing significant contracts in Positive Effect the Company's trading arm, to provide training to schools in the mental health and wellbeing needs of school aged children returning to schools post national lockdown
- Improving its governance structure to allow greater focus by all Directors on strategic issues and ensuring the senior management team have appropriate levels of support and challenge

Compass aims to strengthen further its financial position through the acquisition of new business through the targeting of resources on the critically important and expanding MHST market and geographical areas where Compass already has strong representation and impact. This growth will be managed to ensure quality, innovation and high levels of performance in order to enhance Compass' long term sustainability.

**b. Risks to strategy**

Clear objectives with milestones have been agreed and these are reviewed regularly by both the Senior Management Team and the Directors. Adjustments are made to priorities and resources to ensure objectives are delivered.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Strategic report (continued)**

**Achievements and performance (continued)**

**c. Review of activities**

Compass was fortunate in that Covid 19 had no significant effect on its income with most of it being derived from Local Authority or Clinical Commissioning Group contracts which have been honoured in full. Compass had to adapt its delivery methods but did not need to call on the Government's furlough scheme or any other external support. The main challenge faced was gaining access to Compass' service users with the closure of schools and community venues and therefore delivery was switched to online methods using MS teams and Zoom. Compass also accelerated its use of digital offers producing webinars and videos broadcast through YouTube and social media.

Compass continued to deliver a wide range of activities across universal, targeted and specialist provision for individuals, families and communities from age four upwards, with emphasis remaining focused on developing and delivering early intervention models of care to identify problems early and before they escalate. Extensive knowledge gained; across a wide range of health and wellbeing issues, at different levels of support; providing insight and understanding of how issues are often interconnected, multi-layered and complex. Compass uses its aggregated activity data across services for itself and partners to

- Help determine population health needs
- Identify trends and lessons learnt
- Highlight 'what works', gaps and missed opportunities
- Identify potential solutions and early interventions

At Compass Go in North East Lincolnshire our 11 trainee Emotional Health Practitioners and Supervisors completed their qualification at Sheffield University and are now delivering high quality intervention to school aged children and families. Stakeholders have been delighted with the progress made and the innovative delivery model implemented that enables full borough support to all schools. Their confidence in Compass was further evidenced by their awarding the service a third Mental Health Support Team.

Following on the success of the Compass Go service, Compass bid for and won a similar service in Barnsley where implementation started in February 2021. There are now an additional 12 individuals over the two services attending Sheffield University with the aim of becoming qualified mental health professionals. As a result, Compass is making significant contribution to increasing the pool of suitably qualified mental health professionals in line with the Government's vision for Mental Health Support Teams in education settings.

**Compass BUZZ**, successfully completed its four year programme to improve educational professionals' knowledge of and capability to identify and respond to low level mental health issues across North Yorkshire schools through its four levels of mental health training (awareness, identification, early intervention and leadership) and embed a whole school approach within school settings. In recognition of this success and the continuing high quality interventions being delivered by Compass Reach, Compass have been commissioned to deliver an early help service to deal with low to moderate mental health needs of young people in North Yorkshire whilst still supporting schools through training, coaching and facilitation of a whole school approach.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Strategic report (continued)**

**Achievements and performance (continued)**

**Compass Warwickshire School Health & Wellbeing service** (school nursing) in many ways was hardest hit by the Covid-19 pandemic and the closures of schools with the suspension of the National Child Measurement Programme and the inability to access children directly to carry out health needs assessments and deliver public health messages. In response Compass found alternative methods to reach children, young people and families. They worked with their partners Thomson Screening to enable health needs assessments to be completed online and produced a series of short videos to tackle issues that young people are currently facing. A monthly newsletter for schools and parents was produced offering tips and advice and to ensure both professionals and parents were aware that the service could still be accessed remotely. The courses and workshops Compass delivered were all converted into Webinars.

Compass young people's substance misuse services in **Harrow, Enfield, Warwickshire** continued to further develop integrated care pathways with statutory and voluntary partner agencies to identify and support the most vulnerable children and young people as a result of their own or others substance misuse. This has resulted in the broadening of the Compass offer to include Equine Therapy in Warwickshire to promote human physical and mental health, an increased allocation of resources in Enfield to deliver psycho-educational and therapeutic interventions to those affected by parental substance misuse and funding for a specialist post in Harrow to provide early help support to young people and their families in minority communities.

**Lewisham and Tower Hamlets** young peoples' integrated health and wellbeing service continued to deliver a multi-faceted offer under 'one roof' facilitated by one multi skilled team. The models continue to flex and adapt turning theory into practice and shaping a workforce that is capable and confident of providing a holistic response; the Lewisham offer was enhanced by the incorporation of new posts to concentrate on outreach work focusing on those individuals hardest to engage.

Positive Effect, Compass' trading arm, was adversely affected by Covid 19 with businesses concentrating on survival and not having the money for training with medium to long term returns. Many of the public sector organisations that Compass targeted still had funds but did not have the capacity to embark on major training programmes. In response, Positive Effect reshaped its offer, designing courses that could be delivered by webinar that focused on the wellbeing issues around Covid. Positive Effects skills and knowledge were recognised by a number of local authorities who commissioned them to deliver the DfE's Wellbeing for Education Return training programme. In recognition of the unprecedented need for support and advice, Positive Effect also produced a series of free Videos 'Wakeup to Wellbeing' targeted at younger children who were home schooling. Each video was centred on one the '5 ways to wellbeing' and offered advice to parents / carers and activities to be undertaken that illustrated how ideas could be put into practice. For teachers they offered a webinar exploring the issues young people would be facing on their return from lockdown and approaches to tackle them.

**d. Investment policy**

The Directors have the power to invest in such assets as they consider appropriate. The Company has a policy of keeping any surplus liquid funds in short term deposits which can be readily accessed. Investments in property are permitted if the purchase of a property is for the use of furthering the organisation's activities.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Strategic report (continued)**

***Financial review***

**a. Going concern**

The Directors are of the opinion that Compass is a going concern on the basis of the level of its reserves and the level of income which will be delivered in the next two years via contracts currently secured.

**b. Financial review**

Income during the year fell to £6.85 Million from the previous year's figure of £7.60 Million. This reduction resulted from the decision not to re-bid for the Milton Keynes contracts being partly offset by the full year effect of the North East Lincolnshire contract gained in February 2020 and the part year effect of the Barnsley contract gained in February 2021.

Expenditure has fallen to £6.25 million compared to £7.56 Million. This reduction has come from 3 main sources

- The relative values of contracts won and lost
- Reduction in travel costs as a result of Covid-19
- Increased levels of vacancies as result of the lengthening of the time the recruitment process has taken in a Covid-19 environment

Net income of £599K has risen significantly from the previous year's figure of £37K. This movement came about partly as a result of the removal of the Milton Keynes contracts which made no contribution to central overheads, steps taken to reduce costs but in a large part from factors related to Covid-19. Therefore, the Directors have decided to ring fence £600K in a designated reserve to improve the breadth, quality and impact of services offered.

**c. Reserves policy**

The Directors recognise the need to have reserves in place to ensure the sustainability of the Company in the event of the loss of a major contract. The Directors are also aware of the need to balance the levels of free reserves with the need to maximise the service delivered to current beneficiaries.

The Directors have agreed a method of calculating the minimum reserves requirement that Compass prudently needs to hold. The calculation takes into account the need for working capital, any long term lease commitments, levels of potential redundancy liability and assessment of the likelihood of these liabilities crystallising. Using this methodology, the minimum requirement at 31 March 2021 is £1.33 Million.

The free reserves at 31 March 2021 are £1.70 Million. This figure excludes the fixed assets reserve fund and the designated reserve. The excess of free reserves over the reserves required will be used to support future business growth.

**d. Principal funding**

The principal funding source for the company is contractual income from Local Authorities, Clinical Commissioning Groups and Police and Crime Commissioners.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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***Structure, governance and management***

**a. Constitution**

The charity is constituted as a company limited by guarantee and governed by its Articles of Association which set out a Unitary Board arrangement whereby Executive Directors share with Non Executive Directors full responsibility for managing the affairs of the company.

All business is conducted through board meetings without the use of sub-committees. Clinical Governance, issues are scrutinised by an advisory group made up of Non Executive Directors, members of the senior management team and external clinical experts.

**b. Recruitment and appointment of Directors**

The Directors of the company are also Charity Trustees for the purposes of charity law and under the company's Articles are known collectively as the Board of Directors. Directors are elected to the Board either to fill a vacancy or to add to the number of Board members, up to a maximum of sixteen. The Articles provide that of the total number of Directors, no less than two thirds should be Non Executive Directors. The Non Executive Directors will hold office for a term of three years and will be able to put themselves forward to be elected for a further three year term. Further terms beyond the initial two must be approved by the Board on an individual basis.

The Chief Executive and Director of Finance are Executive Directors by virtue of office and any other Executive Directors, subject to a maximum of one third of total Board membership, may be elected by the Board. The Chair of the Board is elected by the Non Executive Directors; Claire Wesley was elected to the role in March 2016.

Non Executive Directors have been recruited through advertising in local and national media, through a consultant led headhunting campaign, and through the use of professional and personal networks.

**c. Non Executive Directors' induction and training**

All new Non Executive Directors are given a starter information pack and meet with the Chief Executive and Chair and are briefed on the history of the organisation, its current strategy and future developments in the context of related national strategy and the wider issues of social policy.

Directors and the Senior Management Team meet at least annually separate from standard Board meetings to focus on a review of the Company's core vision, its values and its performance. The Non Executive Directors' training schedule covers core components such as the Role of a Director and Trustee, Health and Safety, Safeguarding Children and Equal Opportunities and Diversity, as well as specific individual development needs..

**d. Organisational structure**

The Directors meet regularly and are responsible for the strategic direction and policy of the company. Currently there are eight Directors, two of whom are Executive Directors. The six Non Executive Directors are drawn from a variety of professional backgrounds relevant to the work of the Company.

A scheme of delegation is in place and day to day responsibility for the administration of the Company and the delivery of the services rests with the Chief Executive and the Senior Management Team.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Structure, governance and management (continued)**

**e. Risk management**

The Board manages risk through its scrutiny of the two principal risk registers, the strategic risk register and the clinical risk register whilst at the same time seeking assurance from the Senior Management Team that identification and management of risk is core to the operational management of the business. The risk review process is underpinned by the Board's evaluation of the forward strategy and annual business plan which together ensure that risks are identified and evaluated for likelihood of crystallisation, and to support effective decision making.

The principal registers are reviewed at each Board meeting ensuring that new risks and changes in the risk environment are properly identified and that controls are in place to maintain all risks within the Board's agreed risk tolerance, along with the testing of procedures and mitigation of controls.

The principal risks to which Compass is exposed are regulatory/compliance and financial risks. Key risks with their corresponding risk scores are highlighted for the Board as a risk map. Risks are also monitored alongside key performance indicators per contract. Compass works closely with commissioners to minimise the risk of not attaining contractual targets. Risks in relation to data protection are managed through Compass' Information Governance policies and procedures which ensure compliance with the General Data Protection Regulations; and the requirements of the NHS Digital data security and protection toolkit. The Covid-19 crisis was managed in line with the Compass risk strategy where risks are identified, evaluated and mitigated. During this period the Senior Management Team met regularly to consider the changing risk environment and the appropriate response. At the start of the crisis these meetings were weekly and as lockdown eased, they moved to monthly. The Board received regular updates in regard to Covid-19 and its impact on Compass' business outside of normal meetings.

The financial risks are managed so that there are sufficient resources to meet ongoing contractual obligations. Such risks are further controlled against the Directors' approved annual budget and variances are scrutinised through the year. Procedures are maintained for all operations and are subject to planned reviews and updating for business and statutory changes. Compass has in place a fraud and whistleblowing policy and has no exposure to financial risk instruments other than to ensure Compass maximises the return on credit bank balances.

The Board has given due consideration to its key strategic risks and is satisfied that Compass systems, procedures and policies are in place to manage these risks.

**f. Key management pay and remuneration**

The pay of Executive Directors is set by the Non Executive Directors. Remuneration is based on a pay range relevant to a particular role – ranges are regularly reviewed in a pay benchmarking exercise.

Compass moved from an incremental pay scheme to a performance related pay system linked to appraisal in 2021; salaries also rose in line with the pre-approved 3 year pay agreement which had run its course at March 2021.

**Information on fundraising practices**

The charity does not actively engage in fundraising practices nor contract with a third party to fundraise on the charity's behalf.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Disclosure of information to auditor**

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

**Auditor**

The auditor, BHP LLP, has indicated his willingness to continue in office. The designated Directors will propose a motion reappointing the auditor at a meeting of the Directors.

Approved by order of the members of the board of Directors and signed on their behalf by:

Claire Wesley

Claire Wesley (Aug 17, 2021 10:04 GMT+1)

**C E Wesley**

Chair

Date: 17-Aug-2021

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**STATEMENT OF DIRECTORS' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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The Directors (who are also the Trustees of the Company for the purposes of charity law) are responsible for preparing the Directors' report including the Strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE  
HEALTH AND WELLBEING**

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**Opinion**

We have audited the financial statements of Compass - Services to improve health and wellbeing (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE  
HEALTH AND WELLBEING (CONTINUED)**

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**Other information**

The Directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

- the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Directors' report has been prepared in accordance with applicable legal requirements.

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

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

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

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

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE  
HEALTH AND WELLBEING (CONTINUED)**

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**Responsibilities of directors**

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

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

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

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with management and directors, and from our knowledge and experience of this charity;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, CQC inspections, safeguarding, health and safety and employment law;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and directors;
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management and directors as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risks of fraud through management override controls, we:

- performed analytical procedures to identify any unusual or unexpected variances;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE  
HEALTH AND WELLBEING (CONTINUED)**

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In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our Auditor's report.

#### **Use of our report**

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

**BHP LLP**

Jane Marshall (Aug 17, 2021 13:04 GMT+1)

#### **Jane Marshall (Senior statutory auditor)**

for and on behalf of

**BHP LLP**

Chartered Accountants

Statutory Auditors

Rievaulx House  
1 St Mary's Court  
Blossom Street  
York  
YO24 1AH

Date: 17-Aug-2021

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	4	1,185	-	1,185	5,640
Charitable activities	5	-	6,852,597	6,852,597	7,586,602
Investments	6	3,248	-	3,248	3,461
<b>Total income</b>		<b>4,433</b>	<b>6,852,597</b>	<b>6,857,030</b>	<b>7,595,703</b>
<b>Expenditure on:</b>					
Charitable activities	7	28,871	6,228,577	6,257,448	7,557,963
<b>Total expenditure</b>		<b>28,871</b>	<b>6,228,577</b>	<b>6,257,448</b>	<b>7,557,963</b>
<b>Net (expenditure)/income</b>					
Transfers between funds	17	(24,438) 624,020	624,020 (624,020)	599,582 -	37,740 -
<b>Net movement in funds before other recognised gains/(losses)</b>		<b>599,582</b>	<b>-</b>	<b>599,582</b>	<b>37,740</b>
<b>Other recognised gains/(losses):</b>					
Losses on revaluation of fixed assets		-	-	-	(48,450)
<b>Net movement in funds</b>		<b>599,582</b>	<b>-</b>	<b>599,582</b>	<b>(10,710)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,807,539	-	1,807,539	1,818,249
Net movement in funds		599,582	-	599,582	(10,710)
<b>Total funds carried forward</b>		<b>2,407,121</b>	<b>-</b>	<b>2,407,121</b>	<b>1,807,539</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 19 to 36 form part of these financial statements.

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 02054594**

**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	14	105,206	257,837
		<u>105,206</u>	<u>257,837</u>
<b>Current assets</b>			
Debtors	15	900,043	1,493,425
Cash at bank and in hand		2,356,349	1,406,940
		<u>3,256,392</u>	<u>2,900,365</u>
Creditors: amounts falling due within one year	16	(954,477)	(1,350,663)
<b>Net current assets</b>		<u>2,301,915</u>	1,549,702
<b>Total net assets</b>		<u><u>2,407,121</u></u>	<u><u>1,807,539</u></u>
<b>Charity funds</b>			
Restricted funds	17	-	-
Unrestricted funds			
Designated funds	17	705,206	257,837
General funds	17	1,701,915	1,549,702
		<u>2,407,121</u>	<u>1,807,539</u>
<b>Total unrestricted funds</b>	17	<u>2,407,121</u>	1,807,539
<b>Total funds</b>		<u><u>2,407,121</u></u>	<u><u>1,807,539</u></u>

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:

*Claire Wesley*  
Claire Wesley (Aug 17, 2021 10:04 GMT+1)

**C E Wesley**  
Chair  
Date: 17-Aug-2021

*Rachel Bundock*  
Rachel Bundock (Aug 13, 2021 13:27 GMT+1)

**R V Bundock**  
Chief Executive

The notes on pages 19 to 36 form part of these financial statements.

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	20	<b>838,261</b>	182,437
<b>Cash flows from investing activities</b>			
Bank interest		<b>3,248</b>	3,461
Proceeds from the sale of tangible fixed assets		<b>146,452</b>	-
Purchase of tangible fixed assets	14	<b>(38,552)</b>	(39,591)
<b>Net cash provided by/(used in) investing activities</b>		<b>111,148</b>	<b>(36,130)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>949,409</b>	<b>146,307</b>
Cash and cash equivalents at the beginning of the year		<b>1,406,940</b>	1,260,633
<b>Cash and cash equivalents at the end of the year</b>	21	<b>2,356,349</b>	1,406,940

The notes on pages 19 to 36 form part of these financial statements

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**1. General information**

Compass - Services to improve health and wellbeing is a company limited by guarantee. The members of the company are the Directors named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member. The registered office of the charity is given in the charity information on page 1.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Compass - Services to improve health and wellbeing meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

**2.2 Going concern**

At the time of approving the financial statements, the Directors have a reasonable expectation that the charity has adequate resources to continue in existence for the foreseeable future. The Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.3 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants and contract income due for the year have been included in full and have been allocated as restricted income where appropriate.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance are allocated to the applicable expenditure headings.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the Bank.

**2.6 Taxation**

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2.7 Operating leases**

Rentals under operating leases are charged to the SOFA on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

**2.8 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.8 Tangible fixed assets and depreciation (continued)**

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Short-term leasehold property improvements	- 10% straight line
Computer equipment, fixtures and fittings	- 33.33% straight line

**2.9 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.10 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.12 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

**2.13 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year in accordance with section 28 of FRS 102.

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.14 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**4. Income from donations and legacies**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
Donations	1,185	<b>1,185</b>	5,640
Total 2020	5,640	5,640	

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**5. Income from charitable activities**

	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
Income from charitable activities - Universal Services	3,382,073	<b>3,382,073</b>	3,366,951
Income from charitable activities - Target and Specialist Services	3,470,524	<b>3,470,524</b>	4,219,651
	<u>6,852,597</u>	<u><b>6,852,597</b></u>	<u>7,586,602</u>
Total 2020	<u>7,586,602</u>	<u>7,586,602</u>	

**6. Investment income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
Bank interest	3,248	<b>3,248</b>	3,461
Total 2020	<u>3,461</u>	<u>3,461</u>	

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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7. **Analysis of expenditure on charitable activities**

*Summary by fund type*

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Universal Services	13,157	2,838,584	<b>2,851,741</b>	3,108,975
Target and Specialist Services	15,714	3,389,993	<b>3,405,707</b>	4,448,988
	<u>28,871</u>	<u>6,228,577</u>	<u><b>6,257,448</b></u>	<u>7,557,963</u>
Total 2020	<u>28,916</u>	<u>7,529,047</u>	<u>7,557,963</u>	

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**8. Support costs**

	Universal Services 2021 £	Target and Specialist Services 2021 £	Total funds 2021 £	Total funds 2020 £
Support costs	229,541	274,131	<b>503,672</b>	445,046
Total 2020	183,070	261,976	445,046	

Support costs, which are included within expenditure on charitable activities (Note 7), cover the costs of governance and HR, Finance and Administration departments. They have been allocated on the basis of direct costs.

**9. Governance costs**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Audit fees (Note 10)	13,000	<b>13,000</b>	13,000
Staff cost allocation (Note 10)	15,871	<b>15,871</b>	15,916
	28,871	<b>28,871</b>	28,916
Total 2020	28,916	28,916	

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**10. Analysis of resources expended by expenditure type**

	Staff costs	Depreciation	Other costs	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Universal Services	2,112,648	17,261	708,678	2,838,587	3,097,080
Target and Specialist Services	2,564,395	45,749	779,846	3,389,990	4,431,967
<b>Sub total</b>	<b>4,677,043</b>	<b>63,010</b>	<b>1,488,524</b>	<b>6,228,577</b>	<b>7,529,047</b>
Expenditure on governance	15,871	-	13,000	28,871	28,916
<b>Total</b>	<b>4,692,914</b>	<b>63,010</b>	<b>1,501,524</b>	<b>6,257,448</b>	<b>7,557,963</b>
2020 total	5,056,161	84,732	2,417,070	7,557,963	

**11. Net income/(expenditure)**

This is stated after charging:

	2021	2020
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	63,010	84,732
(Profit)/loss on disposal of computer equipment, fixtures and fittings	(18,279)	2,774
Auditor's remuneration - audit	13,000	13,000

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**12. Staff costs**

	<b>2021</b>	2020
	£	£
Wages and salaries	<b>4,079,075</b>	4,447,119
Social security costs	<b>344,494</b>	358,157
Contribution to defined contribution pension schemes	<b>269,345</b>	250,885
	<b>4,692,914</b>	5,056,161
	<b>4,692,914</b>	5,056,161

Included within the wages and salaries figures above are agency staff costs for 2021 of £320,551 (2020: £555,323). Total staff costs excluding agency staff was £4,372,364 (2020: £4,500,837).

Redundancy or termination payments which are included as an expense within wages and salaries above, amounted to £33,577 (2020: £nil).

The average number of persons employed by the Company during the year was as follows:

	<b>2021</b>	2020
	No.	No.
Project staff	<b>133</b>	143
Administrative staff	<b>8</b>	8
	<b>141</b>	151
	<b>141</b>	151

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>2021</b>	2020
	No.	No.
In the band £60,001 - £70,000	<b>1</b>	1
In the band £70,001 - £80,000	<b>1</b>	1

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**13. Directors' remuneration**

Details of Executive Directors' remuneration and expenses are given below

	<b>2021</b>	2020
	<b>£</b>	£
Executive Directors' remuneration	<b><u>142,500</u></b>	<u>181,640</u>

In addition, employers national insurance contributions in respect of the above directors amounted to £16,206 (2020: £21,102).

During the year retirement benefits were accruing to 1 director (2020: 2) in respect of defined contribution pension schemes.

The highest paid director received remuneration of £82,500 (2020: £82,500), including pension contributions of £7,500 (2020: £7,500).

The Executives Directors' individual remuneration including pension contributions was:

M Roberts - £60,000 (2020: £60,000)

R Bundock - £82,500 (2020: £82,500), including pension contributions of £7,500 (2020: £7,500)

J Hughes - £nil (2020: £39,140, including pension contributions of £1,846)

No remuneration was paid to Non-Executive Directors during the year.

1 Director received expenses amounting to £478 in the current year (2020: £11,740 paid to 3 Directors).

No Non-Executive Directors received expenses in the current year (2020: £2,768 paid to 6 Non-Executive Directors).

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**14. Tangible fixed assets**

	Short-term leasehold property improvements £	Computer equipment, fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2020	270,325	261,841	532,166
Additions	-	38,552	38,552
Disposals	(211,034)	-	(211,034)
At 31 March 2021	59,291	300,393	359,684
<b>Depreciation</b>			
At 1 April 2020	75,077	199,252	274,329
Charge for the year	21,757	41,253	63,010
On disposals	(82,861)	-	(82,861)
At 31 March 2021	13,973	240,505	254,478
<b>Net book value</b>			
At 31 March 2021	45,318	59,888	105,206
At 31 March 2020	195,248	62,589	257,837

**15. Debtors**

	2021 £	2020 £
<b>Due within one year</b>		
Trade debtors	362,488	1,074,551
Prepayments and accrued income	537,555	418,874
	900,043	1,493,425

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**16. Creditors: Amounts falling due within one year**

	2021	2020
	£	£
Trade creditors	569,226	311,791
Other taxation and social security	154,468	145,204
Accruals and deferred income	230,783	893,668
	954,477	1,350,663
	954,477	1,350,663
	2021	2020
	£	£
Deferred income at 1 April	125,000	68,917
Resources deferred during the year	35,761	125,000
Amounts released from previous periods	(125,000)	(68,917)
<b><i>Deferred income at 31 March</i></b>	<b>35,761</b>	125,000
	<b>35,761</b>	125,000

Within accruals and deferred income is a balance of £35,761 (2020: £125,000) of deferred income. This relates to amounts received in advance of the contract or work commencing.

Total pension commitments, which are included within creditors, amount to £53,248 (2020: £41,011).

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**17. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
<b><i>Unrestricted funds</i></b>					
<b><i>Designated funds</i></b>					
Fixed asset reserve fund	257,837	-	-	(152,631)	105,206
Covid 19 recovery fund	-	-	-	600,000	600,000
	<u>257,837</u>	<u>-</u>	<u>-</u>	<u>447,369</u>	<u>705,206</u>
<b><i>General funds</i></b>					
General funds	1,549,702	4,433	(28,871)	176,651	1,701,915
<b><i>Total Unrestricted funds</i></b>	<u>1,807,539</u>	<u>4,433</u>	<u>(28,871)</u>	<u>624,020</u>	<u>2,407,121</u>
<b><i>Restricted funds</i></b>					
Universal Services	-	3,382,073	(2,838,584)	(543,489)	-
Target and Specialist Services	-	3,470,524	(3,389,993)	(80,531)	-
	<u>-</u>	<u>6,852,597</u>	<u>(6,228,577)</u>	<u>(624,020)</u>	<u>-</u>
<b><i>Total of funds</i></b>	<u>1,807,539</u>	<u>6,857,030</u>	<u>(6,257,448)</u>	<u>-</u>	<u>2,407,121</u>

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**17. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
Fixed asset reserve fund	354,202	-	-	(47,915)	(48,450)	257,837
<b>General funds</b>						
General funds	1,464,047	9,101	(28,916)	105,470	-	1,549,702
<b>Total Unrestricted funds</b>	<b>1,818,249</b>	<b>9,101</b>	<b>(28,916)</b>	<b>57,555</b>	<b>(48,450)</b>	<b>1,807,539</b>
<b>Restricted funds</b>						
Universal Services	-	3,366,951	(3,097,080)	(269,871)	-	-
Target and Specialist Services	-	4,219,651	(4,431,967)	212,316	-	-
	-	7,586,602	(7,529,047)	(57,555)	-	-
<b>Total of funds</b>	<b>1,818,249</b>	<b>7,595,703</b>	<b>(7,557,963)</b>	<b>-</b>	<b>(48,450)</b>	<b>1,807,539</b>

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**18. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	257,837	-	-	447,369	705,206
General funds	1,549,702	4,433	(28,871)	176,651	1,701,915
Restricted funds	-	6,852,597	(6,228,577)	(624,020)	-
	<u>1,807,539</u>	<u>6,857,030</u>	<u>(6,257,448)</u>	<u>-</u>	<u>2,407,121</u>

**Summary of funds - prior year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2020 £
Designated funds	354,202	-	-	(47,915)	(48,450)	257,837
General funds	1,464,047	9,101	(28,916)	105,470	-	1,549,702
Restricted funds	-	7,586,602	(7,529,047)	(57,555)	-	-
	<u>1,818,249</u>	<u>7,595,703</u>	<u>(7,557,963)</u>	<u>-</u>	<u>(48,450)</u>	<u>1,807,539</u>

Restricted funds are for the provision of services commissioned to tackle issues in Health and Well-being. Where applicable surpluses accrued in the year are released to general reserves to be used for the charitable purpose of the Company. These are shown as transfers between funds.

Covid 19 recovery fund has been designated by the Directors to improve breadth, quality and impact of services offered by the charity.

**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	105,206	<b>105,206</b>
Current assets	3,256,392	<b>3,256,392</b>
Creditors due within one year	(954,477)	<b>(954,477)</b>
<b>Total</b>	<u>2,407,121</u>	<u><b>2,407,121</b></u>

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	257,837	257,837
Current assets	2,900,365	2,900,365
Creditors due within one year	(1,350,663)	(1,350,663)
<b>Total</b>	<u>1,807,539</u>	<u>1,807,539</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**20. Reconciliation of net movement in funds to net cash flow from operating activities**

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	599,582	37,740
<i>Adjustments for:</i>		
Depreciation charges	63,010	84,732
Bank interest	(3,248)	(3,461)
(Profit)/loss on the sale of fixed assets	(18,279)	2,774
Decrease/(increase) in debtors	593,383	(274,726)
(Decrease)/increase in creditors	(396,187)	335,378
<b>Net cash provided by operating activities</b>	<b>838,261</b>	<b>182,437</b>

**21. Analysis of cash and cash equivalents**

	2021 £	2020 £
Cash in hand	2,356,349	1,406,940
<b>Total cash and cash equivalents</b>	<b>2,356,349</b>	<b>1,406,940</b>

**22. Analysis of changes in net debt**

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash in hand	1,406,940	949,409	2,356,349
	<b>1,406,940</b>	<b>949,409</b>	<b>2,356,349</b>

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**COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**23. Operating lease commitments**

At 31 March 2021 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2021</b>	2020
	£	£
Not later than 1 year	<b>65,617</b>	200,186
Later than 1 year and not later than 5 years	<b>5,417</b>	58,100
	<u><b>71,034</b></u>	<u>258,286</u>

**24. Related party transactions**

There were no related party transactions during either period other than the remuneration paid to Directors of the charity, disclosed in Note 13 of the financial statements.