

COMPASS {COUNSELLING ON MERSEYSIDE - PASTORAL AND SUPPORTING SERVICE}

England & Wales · Charity number 700335

Details

Other names COMPASS

Status Registered

Legal form Charitable company

Company number [02235061](#)

Registered 1988-06-10

Register [View on the Charity Commission register](#)

Contact

Address Compass Counselling Services
151 Dale Street
Liverpool
L2 2AH

Phone 01512373993

Email enquiries@compass-counselling.org.uk

Website www.compasscounselling.org.uk

Activities

Objects: A) THE RELIEF OF MENTAL AND EMOTIONAL DISTRESS GENERALLY AND IN PARTICULAR BUT NOT SO AS TO LIMIT THE GENERALITY OF THE FOREGOING PROVIDING COUNSELLING SERVICES FOR PERSONS RESIDENT ON MERSEYSIDE SUFFERING FROM SUCH DISTRESS B) THE ADVANCEMENT OF EDUCATION OF COUNSELLORS WORKING IN EITHER PROFESSIONAL OR VOLUNTARY SETTINGS BY PROVIDING EDUCATION AND TRAINING WITH A VIEW TO RAISING THE STANDARDS OF COUNSELLING FOR THE BENEFIT OF THE COMMUNITY IN MERSEYSIDE AND IN PARTICULAR THOSE MEMBERS OF THAT COMMUNITY WHO ARE RECIPIENTS OF COUNSELLING

Activities: Counselling and counselling training

Classification

- **How:** Provides Services
- **What:** Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** MERSEYSIDE REGION AND ITS IMMEDIATE ENVIRONS
- Cheshire West & Chester
- Knowsley
- Liverpool City
- Sefton
- St Helens
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£192,165	£199,022	-	-
2023-12-31	£156,460	£197,417	-	-
2022-12-31	£118,430	£199,623	-	-
2021-12-31	£142,419	£184,183	-	-
2020-12-31	£186,642	£160,408	-	-

Trustees

Name	Role	Appointed
John Paul Kelly	Chair	2022-06-21
Jenna Kenyani		2019-09-24
John Williams		2024-05-01
Michael Smith		2022-12-10
Paula Perrin		2022-06-21
Philip Shackell		2021-10-27

Accounts

**COMPASS (COUNSELLING ON
MERSEYSIDE – PASTORAL AND
SUPPORTING SERVICE)**

**ANNUAL REPORT &
FINANCIAL STATEMENTS
FOR YEAR ENDED
31ST DECEMBER 2024**

**Company Number: 02235061
Charity Number: 700335**

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COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024

The Trustees are pleased to present their annual report for the year ended 31st December 2024.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1st January 2019).

OBJECTIVES AND ACTIVITIES

The charitable company seeks to provide accessible, affordable counselling to anyone over 18 in need of this service within Merseyside and Wirral.

The secondary objective is to provide training courses for counsellors.

In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that the charitable company is meeting its Public Benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

The past year has seen encouraging developments across a range of partnerships and service areas.

The service level agreement with the Neuromuscular Centre (NMC) has continued to flourish, with a total of 30 client referrals in year one, and 25 referrals received to date in year two. The agreement has been extended to a 5-year rolling program, with additional strands including an Employee Assistance programme, and Learning & Development sessions

The Everton in the Community pilot project has advanced steadily. Due diligence and legal documentation were completed and the project launched in November 2024.

Our long-standing relationship with Liverpool John Moores University (LJMU) entered its fourth year. The service continues to perform strongly, with 60% of students showing marked improvement within four sessions and 86% reporting high satisfaction.

Our work with East Cheshire Housing Consortium expanded to include both clinical audits and post-incident support for staff. The income generated was kindly donated back to Compass by the project lead, supporting our core work.

Partnerships with Age Concern, Livv Housing, have also progressed, further cementing Compass's reputation as a reliable provider of mental health services.

Learning and Development

This year marked a significant milestone for our Learning and Development programme:

- We achieved a 100% success rate on both our Level 2 and Level 3 CPCAB courses, with full external verification. This is particularly commendable given it was the first year of delivery for the Level 3 course.
- Development has begun for a Level 4 programme, due to launch in September 2026.

Our thanks go to our Learning & Development Lead, Helen Moore, for her exceptional leadership in this area. This success strengthens Compass's training offer and provides a foundation for sustainable workforce development.

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024

Operational Overview

Operationally, Compass has continued to function effectively despite ongoing resource challenges: The Community Counselling Service has undergone a thorough review, resulting in increased efficiencies.

The staff team welcomed Cecilia Pinto in the role of administrative assistant; Cecilia has contributed to achieving efficiencies in the administrative processes.

- Recruitment to the Community Service Coordinator role was unsuccessful. Due to funding limitations, the role has been suspended, with duties distributed across the team. This is being monitored and remains under review.
- The Workforce Development Group (WDG) has now evolved into a broader Business and Governance Group, reflecting its wider remit and strategic function.
- Policy reviews have continued, improving our governance framework. Kelly Hawker has coordinated the review process. We are also future proofing our governance infrastructure in preparation for the potential introduction of a Regulatory Framework in this sector

Fundraising and Financial Position

Fundraising has been affected by limited staff capacity, with in-house events placed on hold. However:

- Individual fundraising efforts have made a positive impact. Notably, volunteer counsellor Mark Allerton raised over £500 through a sponsored half marathon in March 2024.

Looking Forward

The challenges of the past year have reinforced the need for adaptability, teamwork, and community engagement. Compass continues to respond with professionalism and compassion.

As Chair, I am proud of what we have achieved together and confident in our direction of travel. My thanks go to: Chief Executive Officer Janette Carr for her outstanding leadership. Our staff Team:- Helen Moore, Suzy Mather, Kelly Hawker, Cecilia Pinto for their professionalism and dedication. My fellow trustees:- Paul Kelly, Paula Perrin, Jenna Kenyani, Mike Smith, John Williams, Clifton J Williams for their support and guidance.

Our Volunteers /Sessional Counsellors:- Peter Allan, Mark Allerton, Martene Booth, Helen Farrall, Claire Durston, Angie Randles, Emma Hesketh, Helen Hunt, Elaine Buchan, Freya Wood, Gilda Armstrong, Ruth Owen, Trevor Taylor, Joseph Yau, for their invaluable contribution.

This collective commitment, dedication, and expertise have made a significant difference to the people who place their trust in us. I look forward to continuing our work into the year ahead.

FINANCIAL REVIEW

Income for the year was £192,165 (2023: £156,460) of which £65,552 (2023: £39,194), related to funding for projects upon which restrictions are placed.

Expenditure for the year was £199,022 (2023: £197,417), leaving a deficit for the year of £6,857 (2023: deficit £40,957).

At 31st December 2024 the charitable company's reserves stood at £17,568 (2023: £24,425) of which £16,641 (2023: £7,396) represented restricted funds.

RISK MANAGEMENT

The Trustees have conducted their own review of the major risks to which the charitable company is exposed, and systems have been established to mitigate those risks.

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charitable company.

RESERVES POLICY

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and three months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds have a surplus balance of £927. The charitable company requires £13,979 for redundancy provision and £35,679 for three months' running costs, (total £49,658).

The trustees plan to build up the unrestricted reserves by increasing the amount of fundraising activity and improved engagement.

PLANS FOR THE FUTURE

A Business Plan for 2024–2027 is in draft form, aligning our fundraising, service delivery, and governance priorities.

Ongoing grant applications provide a further source of income and sustainability. Suzy Mather has played a key role in identifying grant funding opportunities, and coordinating funding applications

The period from January 2024 to July 2025 has seen a transition for the charity, moving from a position of financial challenge towards more positive developments. During 2024, the charity operated within a difficult financial environment. While we remained committed to delivering our core services and supporting our beneficiaries, our accounts reflected a continued depletion in reserves. This trend was driven primarily by rising operational costs, reduced opportunities for grant applications and lower success rate for grant award. The Trustees monitored the situation closely and took steps to address the imbalance, including reviewing expenditure, exploring new funding opportunities, and strengthening our fundraising efforts.

As in previous years, it has remained our aim to focus on growth and, where possible, sustainable and stable growth. We have continued to seek out new opportunities to broaden our income base and enhance our impact.

From January 2025 to the present, we are pleased to report that the charity has made encouraging progress. Income has grown successfully, supported by renewed fundraising activity and improved engagement. In addition, we have been developing a new strategy for moving forwards, with particular focus on marketing and the digital and social media spheres. These strategic developments are already beginning to yield positive results in terms of increased visibility and support.

While we remain mindful of the need for continued financial prudence, this period marks a positive shift towards greater stability and growth. The charity remains solvent, and reserves, although previously reduced, remain above the minimum threshold set out in our reserves policy. We are optimistic about building on this momentum throughout the remainder of 2025 and beyond.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Compass (Counselling on Merseyside – Pastoral and Supporting Service) is a charitable company limited by guarantee (registered in England and Wales, No. 02235061) incorporated on 24th March 1988 and registered as a charity (No. 700335) on 10th June 1988.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024**

The charitable company is governed by its Memorandum and Articles of Association dated 24th March 1988, amended by special resolution dated 15th March 2007.

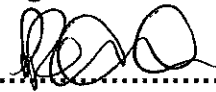
The Board of Trustees are also its Directors. Members are elected by Annual General Meetings of the members of the council in accordance with the Articles of Association. Any one over the age of 18 can become a member. It is managed by an Executive Committee of Trustees. Executive committee meetings are held monthly and agenda items include finance, health & safety and staff reports.

Overall responsibility for the direction of the charitable company rests with the Council of Management. A Director and staff are employed to carry out the day-to-day functions of the charitable company. The charitable company operates an Equal Opportunities Policy in connection with the appointment and employment of staff.

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Compass (Counselling on Merseyside-Pastoral and Supporting Service)	
Company Number	02235061	
Charity Number	700335	
Registered office	151 Dale Street, Liverpool, Merseyside, L2 2AH	
Trustees	J P Kelly J Kenyani P Massey P Perrin (Treasurer) P Shackell M A Smith C Toner C J Williams J Williams	(Resigned 15 th April 2024) (Resigned 11 th February 2025) (Appointed 2 nd August 2024) (Appointed 1 st May 2024)
Independent Examiner	Ying Huang FCCA C/o LCVS 151 Dale Street, Liverpool, L2 2AH	
Bankers	The Co-Operative Bank Plc PO Box 250 Skelmersdale, WN8 6WT	Allied Irish Bank, Old Hall Street, Liverpool, L3 9PP

Signed on behalf of the Board of Trustees


.....
P Perrin - Trustee

Date: 5.9.2025

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principle in the Charities SORP.
- make judgements and 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 as a going concern.
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1st January 2019).

By the Order of the board,



.....
P Perrin
Trustee

151 Dale Street,
Liverpool,
Merseyside,
L2 2AH

Date: *5.9.2025*
.....

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES**

I report on the accounts of the charitable company for the year ended 31st December 2024, which are set out on pages 8 to 19.

Respective
responsibilities of
trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

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

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

Independent examiner's
statement

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

have not been met; or

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

Name: **Mrs Ying Huang** 

Relevant professional qualification or body: **FCCA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated:10/09/2025:.....

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Donations and legacies	3a	17,152	-	17,152	18,001
Charitable activities	3b	108,242	65,552	173,794	129,352
Other trading activities	3c	1,219	-	1,219	9,107
Total income		126,613	65,552	192,165	156,460
Expenditure on:					
Charitable activities	4	142,715	56,307	199,022	197,417
Total expenditure		142,715	56,307	199,022	197,417
Net (expenditure), net movement in funds		(16,102)	9,245	(6,857)	(40,957)
Total funds brought forward	9,10	17,029	7,396	24,425	65,382
Total fund carried forward	8-10	927	16,641	17,568	24,425

The notes on pages 10 to 19 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

This Statement includes all gains and losses recognisable in the year.

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
BALANCE SHEET AS AT 31ST DECEMBER 2024

COMPANY NUMBER: 02235061

	Notes	31 st December 2024		31 st December 2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		848		1,519
Current assets					
Debtors	6	-		-	
Cash at bank and in hand		49,153		34,092	
		-----		-----	
		49,153		34,092	
Current liabilities					
Creditors: amounts falling due within one year	7	(32,433)		(11,186)	
		-----		-----	
Net current assets			16,720		22,906
			-----		-----
Total assets less current liabilities			17,568		24,425
			=====		=====
Funds:					
Unrestricted funds	9, 10		927		17,029
Restricted funds	9, 10		16,641		7,396
			-----		-----
			17,568		24,425
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

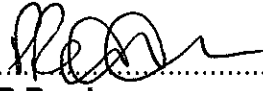
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees, who are the Directors of the charitable company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on 9th September 25 and signed on their behalf by:



P Perrin
Trustee

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024**

1. Limited Liability

The charitable company is a company limited by guarantee. Each member's liability is limited up to £1.

2. Accounting Policies

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) effective 1st January 2019, Charities Act 2011 and the Companies Act 2006.

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The Charitable Company has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has plans in place to increase the reserves to the required level to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the Charitable Company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

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

Donations and legacies comprise of donations and gift aid which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from other trading activities relates to fundraising events, room hire and report writing and is recognised when the amount is certain.

Income from investment relates to bank interest and income from investments received and is recognised when the amount is certain.

Expenditure recognition

Liability is recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE) NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed assets

Capital expenditure of £250 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Computer Equipment	25% per annum straight-line basis
Fixture & Fittings	20% per annum Reducing basis

Investments

Investments are included at market value. Realised and unrealised gains and losses are reported in the Statement of Financial Activities. The investments were closed on 26th June 2018.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
 NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024**

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company’s contractual obligations expire or are discharged or cancelled.

Critical accounting estimates and judgements

In the application of the charitable company’s accounting policies, the Trustees 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 on-going 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.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

3. Income and endowments from:

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2024	2024	2024	2023
	£	£	£	£
a. Donations and legacies				
Donations	17,152	-	17,152	15,486
Gift aid	-	-	-	2,515
	-----	-----	-----	-----
	17,152	-	17,152	18,001
	=====	=====	=====	=====

Donations and legacies in 2023 relate wholly to unrestricted funds.

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
b. Charitable activities				
Apprentice Income	-	-	-	326
Counselling service	77,032	-	77,032	60,251
Dowager Countess Eleanor Peel	-	5,000	5,000	-
Edward Gostling Foundation	-	-	-	5,000
Eleanor Rathbone Charitable Trust	-	-	-	4,000
Elizabeth Rathbone Charitable Trust	-	-	-	3,340
Ford Britain Trust	-	-	-	250
Hemby Charitable Trust	-	1,500	1,500	-
John Moores Foundation	-	7,800	7,800	7,800
LCVS Community Impact Fund	-	1,500	1,500	3,000
Liverpool City Council- Community	-	-	-	5,304
Mental Health Fund	-	-	-	-
Local Giving	-	-	-	500
Memberships	250	-	250	309
National Lottery Awards for All	-	15,708	15,708	-
Our Liverpool	-	-	-	7,500
P H Holt Foundation	-	10,000	10,000	-
Reach Fund Grant	-	13,395	13,395	-
Skelton Charity	-	649	649	-
St James Place Foundation	-	-	-	2,500
Training	30,960	-	30,960	29,272
Trusthouse Charitable Foundation	-	10,000	10,000	-
	<u>108,242</u>	<u>65,552</u>	<u>173,794</u>	<u>129,352</u>

Charitable activities in 2023 related to £90,158 unrestricted funds and £39,194 restricted funds.

	£	£	£	£
c. Other trading activities				
Fundraising	1,007	-	1,007	8,862
Room hire	212	-	212	-
Sponsorship	-	-	-	245
	<u>1,219</u>	<u>-</u>	<u>1,219</u>	<u>9,107</u>

Other trading activities in 2023 related wholly to unrestricted funds.

4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2024 £	Total 2023 £
To provide counselling service and training.	81,634	117,388	199,022	197,417
	<u>81,634</u>	<u>117,388</u>	<u>199,022</u>	<u>197,417</u>

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

a. Analysed as follows:

	2024	2023
<i>Direct charitable expenditure:</i>	£	£
Staff salary costs	21,632	27,089
Pension	277	405
Room hire	-	2,032
Volunteer and counsellor expenses	19,045	24,670
Running costs	39,276	17,770
Sessional fees	564	2,063
Equipment and supplies	440	574
Donations and gifts	-	583
Moderating Fees	400	100
Course Tutor Fees	-	100
	-----	-----
	81,634	75,386
	-----	-----
	2024	2023
	£	£
<i>Support & Governance costs:</i>		
Staff salary costs	90,422	96,196
Pension	956	999
Office costs	9,124	9,212
Insurance	2,271	2,117
Staff wellbeing	-	427
Training	685	38
Travel expenses	2,536	1,076
DBS fees	140	8
Refreshments	1,063	983
Legal and professional	1,910	3,167
Membership fee	4,925	5,001
Website	360	325
Sundry expenses	580	-
Payroll fees	705	574
Accountancy	1,040	990
Depreciation	671	918
	-----	-----
	117,388	122,031
	-----	-----
Total expenditure on charitable activities	199,022	197,417
	=====	=====

£56,307 (2023: £50,635) of the above expenditure relates to restricted funding.

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

b. Staff Costs	2024	2023
	£	£
Gross wages and salaries	108,209	118,842
Social security costs	3,845	4,443
Pension	1,233	1,404
	-----	-----
	113,287	124,689
	=====	=====

c. Particulars of Employees:

The average number of employees during the year 4.92 (2023: 6.00), and calculated on the basis of full-time equivalents, was as follows:

	2024	2023
Charitable activities	3.7	4.4
	=====	=====

No employee received emoluments of more than £60,000 during the year

The Trustees are not remunerated for their services and are not included in the above number of employees.

Trustees were reimbursed for travel and training cost in the year of £nil (2023: £nil).

5. Tangible fixed assets

	Computer Equipment	Fixture & Fittings	Total
	£	£	£
Cost:			
Balance at 1 st January 2024	9,151	679	9,830
Additions	-	-	-
Disposals	(678)	(-)	(678)
	-----	-----	-----
Balance at 31 st December 2024	8,473	679	9,152
	=====	=====	=====
Depreciation:			
Balance at 1 st January 2024	7,910	401	8,311
Charge for the year	615	56	671
Disposals	(678)	(-)	(678)
	-----	-----	-----
Balance at 31 st December 2024	7,847	457	8,304
	=====	=====	=====
Net Book Value:			
Balance at 31 st December 2024	626	222	848
	=====	=====	=====
Balance at 31 st December 2023	1,241	278	1,519
	=====	=====	=====

6. Debtors

There were no debtors as at 31st December 2024 (2023: Nil).

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

7. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	32,140	11,186
	293	-
	-----	-----
	32,433	11,186
	=====	=====

8. Analysis of Net Assets between Funds

2024	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	297	630	927
	-----	-----	-----
Restricted Funds			
Liverpool City Council- Community Mental Health Fund	295	-	295
National Lottery Community Fund	256	-	256
Reach Fund Grant	-	12,000	12,000
Trusthouse Charitable Foundation	-	4,090	4,090
	-----	-----	-----
	551	16,090	16,641
	-----	-----	-----
Totals	848	16,720	17,568
	=====	=====	=====

2023	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	453	16,576	17,029
	-----	-----	-----
Restricted Funds			
Eleanor Rathbone Charitable Trust	-	2,990	2,990
Elizabeth Rathbone Charitable Trust	-	3,340	3,340
Liverpool City Council- Community Mental Health Fund	537	-	537
National Lottery Community Fund	526	-	526
Steve Morgan Foundation (Covid)	3	-	3
	-----	-----	-----
	1,066	6,330	7,396
	-----	-----	-----
Totals	1,519	22,906	24,425
	=====	=====	=====

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024**

9. Unrestricted Funds

2024	Reserves at Beginning of Year £	<u>Movements in the Year</u>		Reserves at End of Year £
		Income £	Expenditure £	
General Fund	17,029	126,613	(142,715)	927
	=====	=====	=====	=====

2023	Reserves at Beginning of Year £	<u>Movements in the Year</u>		Reserves at End of Year £
		Income £	Expenditure £	
General Fund	46,545	117,266	(146,782)	17,029
	=====	=====	=====	=====

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

10. Restricted Funds

2024	Reserves at Beginning of Year £	<u>Movements in the Year</u>		Reserves at End of Year £
		Income £	Expenditure £	
Dowager Countess Eleanor Peel	-	5,000	(5,000)	-
Eleanor Rathbone Charitable Trust	2,990	-	(2,990)	-
Elizabeth Rathbone Charitable Trust	3,340	-	(3,340)	-
Hemby Charitable Trust	-	1,500	(1,500)	-
John Moores Foundation	-	7,800	(7,800)	-
LCVS Community Impact Fund	-	1,500	(1,500)	-
Liverpool City Council- Community Mental Health Fund	537	-	(242)	295
National Lottery Awards for All	-	15,708	(15,708)	-
National Lottery Community Fund	526	-	(270)	256
P H Holt Foundation	-	10,000	(10,000)	-
Reach Fund Grant	-	13,395	(1,395)	12,000
Skelton Charity	-	649	(649)	-
Steve Morgan Foundation (Covid)	3	-	(3)	-
Trusthouse Charitable Foundation	-	10,000	(5,910)	4,090
	-----	-----	-----	-----
	7,396	65,552	(56,307)	16,641
	=====	=====	=====	=====

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024**

2023	Movements in the Year			Reserves at End of Year
	Reserves at Beginning of Year	Income	Expenditure	
	£	£	£	£
Edward Gostling Foundation	-	5,000	(5,000)	-
Eleanor Rathbone Charitable Trust	-	4,000	(1,010)	2,990
Elizabeth Rathbone Charitable Trust	-	3,340	-	3,340
Ford Britain Trust	-	250	(250)	-
John Moores Foundation	-	7,800	(7,800)	-
LCVS Community Impact Fund	-	3,000	(3,000)	-
Liverpool City Council- Community Mental Health Fund	819	5,304	(5,586)	537
Liverpool City Council – Pioneer Fund	1,758	-	(1,758)	-
Local Giving	-	500	(500)	-
National Lottery Community Fund	10,862	-	(10,336)	526
Our Liverpool	5,000	7,500	(12,500)	-
Outreach to PAL Community Centre	325	-	(325)	-
Steve Morgan Foundation (Covid)	73	-	(70)	3
St James Place Foundation	-	2,500	(2,500)	-
	18,837	39,194	(50,635)	7,396

Description of Funds

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Dowager Countess Eleanor Peel – Contribution towards ‘Communities Counselling’ program.

Edward Gostling Foundation- Contribution towards ‘Communities Counselling’ program.

Eleanor Rathbone Charitable Trust- Triage initiative for community counselling

Elizabeth Rathbone Charitable Trust - Contribution towards extending the counselling support within the community.

Ford Britain Trust- Contribution towards equipment to help remote counselling.

Hemby Charitable Trust - Contribution towards ‘Communities Counselling’ program.

John Moores Foundation- Contribution towards running costs to maintain service delivery with community counselling

LCVS Community Impact Fund - Contribution towards ‘Community Counselling’ program.

Liverpool City Council - Community Mental Health Fund- Contribution towards ‘Community Counselling’

Liverpool City Council – Pioneer Fund - Contribution towards the Pioneer Project, counselling service supporting refugees and those seeking asylum.

Local Giving- To fund assessments for community counselling

National Lottery Awards for All – Contribution towards Counselling Service Manager to support community counselling

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024**

National Lottery Community Fund - Contribution towards 'Survivor to Thrive' Recovery Programme'.

Our Liverpool - Contribution towards listen project for supporting asylum seekers and refugees.

Outreach to PAL Community Centre - Contribution to outreach PALS

P H Holt Foundation - Contribution towards 'Communities Counselling' program.

Reach Fund Grant – Contribution towards a marketing Business Consultant

Skelton Charity - Contribution towards 'Community Counselling' program.

Steve Morgan Foundation (Covid) - Contribution towards support implementation of remote video working

St James Place Foundation- Contribution towards 'Community Counselling' program.

Trusthouse Charitable Foundation - Contribution towards 'Community Counselling' program.

11. Operating Lease Commitments

The organisation has a licence commitment in relation to rental of premises at 151 Dale Street dated March 2018; the licence has a one-month notice clause. Also, there is a three-year lease commitment taken out in October 2023 in respect of a photocopier & Fax machine. Payments fall due as under:

	2024	2023
	£	£
Premises	1,377	1,377
Photocopier & Fax machine	1,350	1,750
	-----	-----
Total due within one year	1,977	1,977
Total due within one to two years	600	600
Total due within one two to five years	150	750
	-----	-----
	2,727	3,327
	=====	=====

12. Related Party Transactions

There were no material related party transactions during the year which require disclosure (2023: none).

13. Guarantees

As at 31st December 2024, 9 members had given a guarantee of £1 each in the event of the charitable company winding-up, total: £9 (2023: 7 members £7).

Accounts

**COMPASS (COUNSELLING ON
MERSEYSIDE – PASTORAL AND
SUPPORTING SERVICE)**

**ANNUAL REPORT &
UNAUDITED FINANCIAL STATEMENTS
FOR YEAR ENDED
31ST DECEMBER 2023**

**Company Number: 02235061
Charity Number: 700335**

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)

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COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023

The Trustees are pleased to present their annual report for the year ended 31st December 2023.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1st January 2019).

OBJECTIVES AND ACTIVITIES

The charitable company seeks to provide accessible, affordable counselling to anyone over 18 in need of this service within Merseyside and Wirral.

The secondary objective is to provide training courses for counsellors.

In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that the charitable company is meeting its Public Benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

Counselling on Merseyside – Pastoral and Supporting Service (Compass) has an exceptionally strong operational team and through their focus and drive they have continued to support our equally fantastic team of volunteer counsellors.

We continue to look at ways to recognise and reward our teams and our Workforce Development Group regularly review how we do this.

We continue to be an accessible person focussed service providing psychological support for the people of Merseyside by providing counselling for clients that minimises barriers to support.

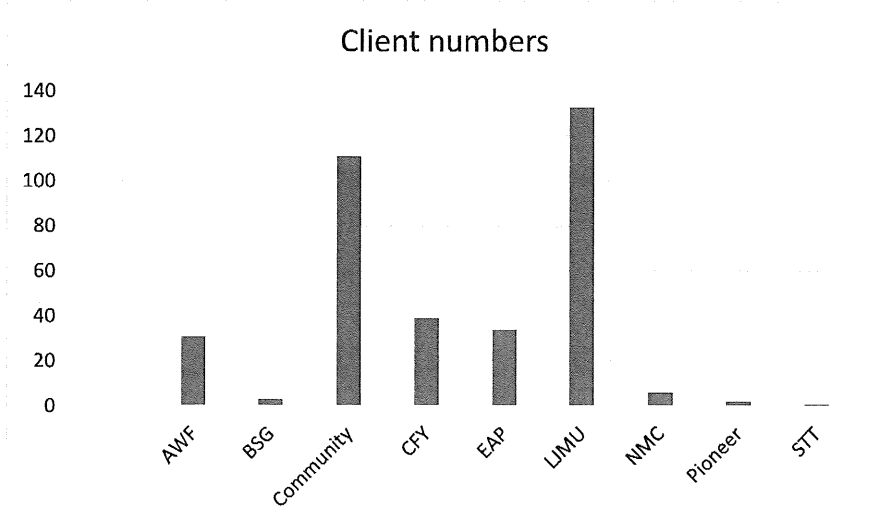
Alongside this we deliver several Learning and Development opportunities, most are designed and delivered in house, and we are exceptionally proud that through this development we are supporting the creation of more Counsellors, who will in turn offer a much-needed counselling service.

The table below shows the year-on-year trend for agreed counselling sessions:

Year	Total sessions
2023	2,748
2022	2,725
2021	2,730

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023**

The charts below show the total number of people accessing Counselling services:



Everyone who receives our counselling service completes a Patient Health Questionnaire (PHQ), they do this at the beginning of their sessions and again at the end.

The data tells us that the PHQ9 levels for severity are halved from 14% to & 7% after counselling and moderately severe is reduced from 27% to 7%.

Similarly, when we analyse the data for Generalized Anxiety Disorder Assessment (GAD7) we see that severe anxiety is reduced from 26% to 12% with moderate reducing from 31% to 14%.

FINANCIAL REVIEW

Income for the year was £156,460 (2022: £118,430) of which £39,194 (2022: £29,456), related to funding for projects upon which restrictions are placed.

Expenditure for the year was £197,417 (2022: £199,623), leaving a deficit for the year of £40,957 (2022: deficit £81,193).

At 31st December 2023 the charitable company's reserves stood at £24,425 (2022: £65,382) of which £7,396 (2022: £18,837) represented restricted funds.

RISK MANAGEMENT

The Trustees have conducted their own review of the major risks to which the charitable company is exposed, and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charitable company.

RESERVES POLICY

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and three months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds have a surplus balance of £17,029. The

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023

charitable company requires £12,748 for redundancy provision and £36,696 for three months' running costs, (total £49,444).

Reserves are currently under what the organization requires, the trustees plan to build up the unrestricted reserves by increasing the amount of funding.

PLANS FOR THE FUTURE

Our focus is the financial stability of the charity, and we will continue to zoom into this at every board meeting, introducing exceptional meetings should the need arise.

We will continue to deliver paid learning opportunities as this continues to be a much-needed revenue stream. We will look to enhance this wherever possible.

We will stay focussed on our grant applications, led by our Chief Executive Officer (CEO) all grant applications are monitored closely. The board of trustees will continue to receive regular CEO Assurance Reports, as we strive to increase our win rate.

We will work closely with our operational and volunteer teams to develop our approach to business planning and begin to look towards a 3-year vision.

We will continue to deliver important Continuous Improvement Sessions for our people and retain the much-loved Community Days.

Finally, we will never make decisions without revisiting our reason for existing and through this remain dedicated to providing an important service for the citizens of Merseyside.

We cannot do this without our teams and with that in mind we would like to acknowledge their contribution and take this opportunity to publicly thank them all.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Compass (Counselling on Merseyside – Pastoral and Supporting Service) is a charitable company limited by guarantee (registered in England and Wales, No. 02235061) incorporated on 24th March 1988 and registered as a charity (No. 700335) on 10th June 1988.

The charitable company is governed by its Memorandum and Articles of Association dated 24th March 1988, amended by special resolution dated 15th March 2007.

The Board of Trustees are also its Directors. Members are elected by Annual General Meetings of the members of the council in accordance with the Articles of Association. Any one over the age of 18 can become a member. It is managed by an Executive Committee of Trustees. Executive committee meetings are held monthly and agenda items include finance, health & safety and staff reports.

Overall responsibility for the direction of the charitable company rests with the Council of Management. A Director and staff are employed to carry out the day-to-day functions of the charitable company. The charitable company operates an Equal Opportunities Policy in connection with the appointment and employment of staff.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Compass (Counselling on Merseyside-Pastoral and Supporting Service)	
Company Number	02235061	
Charity Number	700335	
Registered office	151 Dale Street, Liverpool, Merseyside, L2 2AH	
Trustees	J P Kelly J Kenyani P Massey P Perrin (Treasurer) P Shackell M A Smith C Toner (Interim Chair)	
Independent Examiner	Ying Huang FCCA C/o LCVS 151 Dale Street, Liverpool, L2 2AH	
Bankers	The Co-Operative Bank Plc PO Box 250 Skelmersdale WN8 6WT	Allied Irish Bank, Old Hall Street, Liverpool, L3 9PP

Signed on behalf of the Board of Trustees



.....
P Perrin
Trustee

Date: 15.6.2024
.....

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principle in the Charities SORP.
- make judgements and 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 as a going concern.
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1st January 2019).

By the Order of the board,



.....
P Perrin
Trustee

151 Dale Street,
Liverpool,
Merseyside,
L2 2AH

Date: 15.6.2024

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES**

I report on the accounts of the charitable company for the year ended 31st December 2023, which are set out on pages 8 to 19.

Respective
responsibilities of
trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

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

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

Independent examiner's
statement

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

have not been met; or

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

Name: **Mrs Ying Huang**

Relevant professional qualification or body: **FCCA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated:13/08/2024.....



**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:					
Donations and legacies	3a	18,001	-	18,001	8,614
Charitable activities	3b	90,158	39,194	129,352	109,500
Other trading activities	3c	9,107	-	9,107	316
Total income		117,266	39,194	156,460	118,430
Expenditure on:					
Charitable activities	4	146,782	50,635	197,417	199,623
Total expenditure		146,782	50,635	197,417	199,623
Net (expenditure), net movement in funds		(29,516)	(11,441)	(40,957)	(81,193)
Total funds brought forward	9,10	46,545	18,837	65,382	146,575
Total fund carried forward	8-10	17,029	7,396	24,425	65,382

The notes on pages 10 to 19 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

This Statement includes all gains and losses recognisable in the year.

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
BALANCE SHEET AS AT 31ST DECEMBER 2023

COMPANY NUMBER: 02235061

	Notes	31 st December 2023		31 st December 2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		1,519		2,437
Current assets					
Debtors	6	-		-	
Cash at bank and in hand		34,092		68,274	
		-----		-----	
		34,092		68,274	
Current liabilities					
Creditors: amounts falling due within one year	7	(11,186)		(5,329)	
		-----		-----	
Net current assets			22,906		62,945
			-----		-----
Total assets less current liabilities			24,425		65,382
			=====		=====
Funds:					
Unrestricted funds	9, 10		17,029		46,545
Restricted funds	9, 10		7,396		18,837
			-----		-----
			24,425		65,382
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

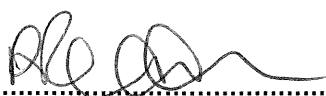
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees, who are the Directors of the charitable company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on 30.4.2024, and signed on their behalf by:



.....
P Perrin
Trustee

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

1. Limited Liability

The charitable company is a company limited by guarantee. Each member's liability is limited up to £1.

2. Accounting Policies

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) effective 1st January 2019, Charities Act 2011 and the Companies Act 2006.

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The Charitable Company has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate reserves to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the Charitable Company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

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

Donations and legacies comprise of donations and gift aid which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from other trading activities relates to fundraising events, room hire and report writing and is recognised when the amount is certain.

Income from investment relates to bank interest and income from investments received and is recognised when the amount is certain.

Expenditure recognition

Liability is recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed assets

Capital expenditure of £250 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Computer Equipment	25% per annum straight-line basis
Fixture & Fittings	20% per annum Reducing basis

Investments

Investments are included at market value. Realised and unrealised gains and losses are reported in the Statement of Financial Activities. The investments were closed on 26th June 2018.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company’s contractual obligations expire or are discharged or cancelled.

Critical accounting estimates and judgements

In the application of the charitable company’s accounting policies, the Trustees 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 on-going 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.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

3. Income and endowments from:

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2023	2023	2023	2022
	£	£	£	£
a. Donations and legacies				
Donations	15,486	-	15,486	8,188
Gift aid	2,515	-	2,515	426
	-----	-----	-----	-----
	18,001	-	18,001	8,614
	=====	=====	=====	=====

Donations and legacies in 2022 relate wholly to unrestricted funds.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
b. Charitable activities				
Apprentice Income	326	-	326	-
Counselling service	60,251	-	60,251	53,487
Edward Gostling Foundation	-	5,000	5,000	-
Eleanor Rathbone Charitable Trust	-	4,000	4,000	-
Elizabeth Rathbone Charitable Trust	-	3,340	3,340	-
Ford Britain Trust	-	250	250	-
John Moores Foundation	-	7,800	7,800	-
LCVS Community Impact Fund	-	3,000	3,000	2,000
Liverpool City Council- Community Mental Health Fund		5,304	5,304	7,956
Local Giving	-	500	500	-
Memberships	309	-	309	312
Medicash Foundation	-	-	-	2,000
National Lottery Community Fund	-	-	-	10,000
Outreach to PAL Community Centre	-	-	-	500
Our Liverpool		7,500	7,500	-
Steve Morgan Foundation	-	-	-	7,000
St James Place Foundation		2,500	2,500	-
Training	29,272	-	29,272	26,245
	90,158	39,194	129,352	109,500

Charitable activities in 2022 related to £80,044 unrestricted funds and £29,456 restricted funds.

	£	£	£	£
c. Other trading activities				
Fundraising	8,862	-	8,862	316
Sponsorship	245	-	245	-
	9,107	-	9,107	316

Other trading activities in 2022 related wholly to unrestricted funds.

4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2023 £	Total 2022 £
To provide counselling service and training.	75,386	122,031	197,417	199,623

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

a. Analysed as follows:

	2023	2022
<i>Direct charitable expenditure:</i>	£	£
Staff salary costs	27,089	36,658
Pension	405	550
Room hire	2,032	858
Volunteer and counsellor expenses	24,670	22,343
Running costs	17,770	19,607
Sessional fees	2,063	503
Equipment and supplies	574	1,703
Donations and gifts	583	681
Moderating Fees	100	-
Course Tutor Fees	100	-
	-----	-----
	75,386	82,903
	-----	-----

	2023	2022
<i>Support & Governance costs:</i>	£	£
Staff salary costs	96,196	89,961
Pension	999	842
Office costs	9,212	12,949
Insurance	2,117	2,742
Staff wellbeing	427	330
Training	38	735
Recruitment	-	224
Health & Safety	-	240
Travel expenses	1,076	240
DBS fees	8	52
Refreshments	983	123
Legal and professional	3,167	38
Membership fee	5,001	5,666
Website	325	-
Bank charges	-	178
Sundry expenses	-	13
Payroll fees	574	619
Accountancy	990	940
Depreciation	918	828
	-----	-----
	122,031	116,720
	-----	-----

Total expenditure on charitable activities	197,417	199,623
	=====	=====

£39,194 (2022: £87,919) of the above expenditure relates to restricted funding.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

b. Staff Costs	2023	2022
	£	£
Gross wages and salaries	118,842	121,974
Social security costs	4,443	4,645
Pension	1,404	1,392
	-----	-----
	124,689	128,011
	=====	=====

c. Particulars of Employees:

Average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2023	2022
Charitable activities	4.4	5.0
	=====	=====

No employee received emoluments of more than £60,000 during the year

The Trustees are not remunerated for their services and are not included in the above number of employees.

Trustees were reimbursed for travel and training cost in the year of £nil (2022: £nil).

5. Tangible fixed assets

	Computer Equipment	Fixture & Fittings	Total
	£	£	£
Cost:			
Balance at 1 st January 2023	9,151	679	9,830
Additions	-	-	-
	-----	-----	-----
Balance at 31 st December 2023	9,151	679	9,830
	=====	=====	=====
Depreciation:			
Balance at 1 st January 2023	7,062	331	7,393
Charge for the year	848	70	918
	-----	-----	-----
Balance at 31 st December 2023	7,910	401	8,311
	=====	=====	=====
Net Book Value:			
Balance at 31 st December 2023	1,241	278	1,519
	=====	=====	=====
Balance at 31 st December 2022	2,089	348	2,437
	=====	=====	=====

6. Debtors

There were no debtors as at 31st December 2023 (2022:NIL).

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

7. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	11,186	5,329
	=====	=====

8. Analysis of Net Assets between Funds

2023	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	453	16,576	17,029
	-----	-----	-----
Restricted Funds			
Eleanor Rathbone Charitable Trust	-	2,990	2,990
Elizabeth Rathbone Charitable Trust	-	3,340	3,340
Liverpool City Council- Community Mental Health Fund	537	-	537
National Lottery Community Fund	526	-	526
Steve Morgan Foundation (Covid)	3	-	3
	-----	-----	-----
	1,066	6,330	7,396
	-----	-----	-----
Totals	1,519	22,906	24,425
	=====	=====	=====

2022	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	624	45,921	46,545
	-----	-----	-----
Restricted Funds			
Liverpool City Council- Community Mental Health Fund	778	41	819
Liverpool City Council – Pioneer Fund	100	1,658	1,758
National Lottery Community Fund	862	10,000	10,862
Our Liverpool	-	5,000	5,000
Outreach to PAL Community Centre	-	325	325
Steve Morgan Foundation (Covid)	73	-	73
	-----	-----	-----
	1,813	17,024	18,837
	-----	-----	-----
Totals	2,437	62,945	65,382
	=====	=====	=====

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

9. Unrestricted Funds

	2023	<u>Movements in the Year</u>			
		Reserves at Beginning of Year £	Income £	Expenditure £	Reserves at End of Year £
General Fund		46,545	117,266	(146,782)	17,029
		=====	=====	=====	=====

	2022	<u>Movements in the Year</u>			
		Reserves at Beginning of Year £	Income £	Expenditure £	Reserves at End of Year £
General Fund		69,275	88,974	(111,704)	46,545
		=====	=====	=====	=====

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

10. Restricted Funds

	2023	<u>Movements in the Year</u>			
		Reserves at Beginning of Year £	Income £	Expenditure £	Reserves at End of Year £
Edward Gostling Foundation		-	5,000	(5,000)	-
Eleanor Rathbone Charitable Trust		-	4,000	(1,010)	2,990
Elizabeth Rathbone Charitable Trust		-	3,340	-	3,340
Ford Britain Trust		-	250	(250)	-
John Moores Foundation		-	7,800	(7,800)	-
Liverpool City Council- Community Mental Health Fund		819	5,304	(5,586)	537
Liverpool City Council – Pioneer Fund		1,758	-	(1,758)	-
LCVS Community Impact Fund		-	3,000	(3,000)	-
Local Giving		-	500	(500)	-
National Lottery Community Fund		10,862	-	(10,336)	526
Our Liverpool		5,000	7,500	(12,500)	-
Outreach to PAL Community Centre		325	-	(325)	-
Steve Morgan Foundation (Covid)		73	-	(70)	3
St James Place Foundation		-	2,500	(2,500)	-
		=====	=====	=====	=====
		18,837	39,194	(50,635)	7,396
		=====	=====	=====	=====

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

2022	<u>Movements in the Year</u>			Reserves at End of Year £
	Reserves at Beginning of Year £	Income £	Expenditure £	
Elizabeth Rathbone Charitable Trust	3,000	-	(3,000)	-
LCVS Community Impact Fund	-	2,000	(2,000)	-
LCVS Covid 19 Self Isolation Fund	4,322	-	(4,322)	-
Liverpool City Council- Community Mental Health Fund	13,160	7,956	(20,297)	819
Liverpool City Council – Pioneer Fund	15,623	-	(13,865)	1,758
Medicash Foundation	-	2,000	(2,000)	-
National Lottery Awards for all	9,572	-	(9,572)	-
National Lottery Community Fund	26,484	10,000	(25,622)	10,862
Our Liverpool	5,000	-	(-)	5,000
Outreach to PAL Community Centre	-	500	(175)	325
Steve Morgan Foundation (Covid)	139	-	(66)	73
Steve Morgan Foundation	-	7,000	(7,000)	-
	77,300	29,456	(87,919)	18,837

Description of Funds

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Edward Gostling Foundation- Supporting the communities counselling program.

Eleanor Rathbone Charitable Trust- Triage initiative for community counselling

Elizabeth Rathbone Charitable Trust - Contribution towards extending the counselling support within the community.

Ford Britain Trust- Contribution towards equipment to help remote counselling.

John Moores Foundation- Contribution towards running costs to maintain service delivery with community counselling

LCVS Community Impact Fund - Contribution towards ‘Community Counselling’

LCVS Covid 19 Self Isolation Fund - Contribution towards supporting people who were self-isolating during Covid 19

Liverpool City Council - Community Mental Health Fund- Contribution towards ‘Community Counselling’

Liverpool City Council - Pioneer Fund - Contribution towards the Pioneer Project, counselling service supporting refugees and those seeking asylum.

Local Giving- To fund assessments for community counselling

Medicash Foundation - Contribution towards ‘Community Counselling Service’.

National Lottery Awards for all - Contribution towards counselling services

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

National Lottery Community Fund - Contribution towards 'Survivor to Thrive' Recovery Programme'.

Our Liverpool - Contribution towards listen project for supporting asylum seekers and refugees.

Outreach to PAL Community Centre - Contribution to outreach PALS

Steve Morgan Foundation (Covid) - Contribution towards support implementation of remote video working

Steve Morgan Foundation - Contribution towards support for vulnerable people.

St James Place Foundation- Contribution towards community counselling costs.

11. Operating Lease Commitments

The organisation has a licence commitment in relation to rental of premises at 151 Dale Street dated March 2018; the licence has a one-month notice clause. Also, there is a three-year lease commitment taken out in October 2023 in respect of a photocopier & Fax machine. Payments fall due as under:

	2023	2022
	£	£
Premises	1,377	1,377
Photocopier & Fax machine	600	1,200
	-----	-----
Total due within one year	1,977	2,577
Total due within one to two years	600	-
Total due within one two to five years	750	
	-----	-----
	3,327	2,577
	=====	=====

12. Related Party Transactions

There were no material related party transactions during the year which require disclosure (2022: none).

13. Guarantees

As at 31st December 2023, 7 members had given a guarantee of £1 each in the event of the charitable company winding-up, total: £7 (2022: 7 members £7).

Accounts

**COMPASS (COUNSELLING ON
MERSEYSIDE – PASTORAL AND
SUPPORTING SERVICE)**

**ANNUAL REPORT &
UNAUDITED FINANCIAL STATEMENTS
FOR YEAR ENDED
31ST DECEMBER 2022**

**Company Number: 02235061
Charity Number: 700335**

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)

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COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

The Trustees are pleased to present their annual report for the year ended 31st December 2022.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1st January 2019).

OBJECTIVES AND ACTIVITIES

The charitable company seeks to provide accessible, affordable counselling to anyone over 18 in need of this service within Merseyside and Wirral.

The secondary objective is to provide training courses for counsellors.

In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that the charitable company is meeting its Public Benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

Counselling on Merseyside – Pastoral and Supporting Service (Compass) has continued to fulfil its role at the forefront of psychological support for the people of Merseyside, providing counselling for clients that minimises barriers to support, especially cost, whilst providing support for individuals with more complex needs requiring longer term support (up to 24 sessions) than much of the provision available from statutory services.

We continue to be an accessible person focussed service providing psychological support for the people of Merseyside by providing counselling for clients that minimises barriers to support.

In 2022 our long-term Chair for Compass Counselling, Guy Tumbull resigned from his position, we are eternally grateful for all the work and dedication that Guy gave to Compass Counselling. Another resignation was Lee Marriott, Lee had been the Treasurer to Compass Counselling, and we are again very grateful for his hard work and dedication to Compass Counselling.

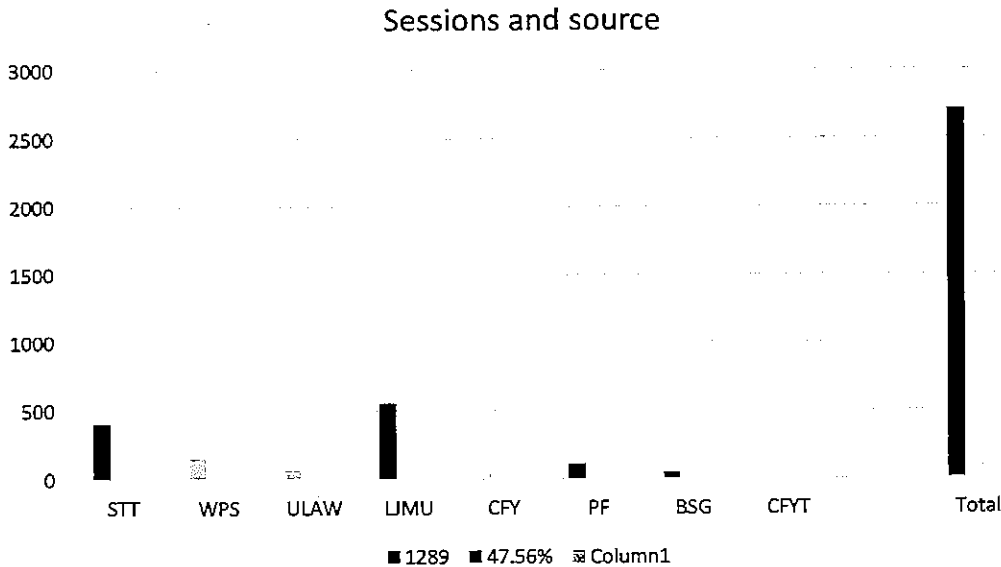
This change introduced Paul Kelly as the Interim Chair and Paula Perrin as Treasurer, both of whom bring many years of experience that will no doubt benefit Compass Counselling.

In 2022 we successfully delivered 2,721 (2021: 2,729 - 2020: 2,732) counselling sessions and it is pleasing to reflect that this trend is in keeping with previous years.

In 2022 there was an overall attendance figure of 72%, the preferred time of day to attend appears to be morning.

The preferred method of attending counselling is face to face.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022**



We can see clearly from the data that the Liverpool John Moore’s pipeline of over 500 is the highest accessed.

Analysis of standardised outcome measures (PHQ-9 & GAD7) showed an average reduction of 46% in symptoms of anxiety and 44% reduction of symptoms of depression. Qualitative feedback demonstrates the excellent value and appreciation of clients for service delivery.

Feedback from clients included the following individual comments:

Client C November 2022: Thank you so much for helping me through the hardest times, you’ve helped me realise that it’s not my fault and that and I can see the world differently, I’ve never been so positive about things as I am now. This is because of what we have done together. Thank you.

Client S January 2023: I found the therapy sessions useful which have helped to develop more awareness of what I am feeling and how to change thought patterns and behaviours. The therapist showed empathy and understanding throughout the sessions which helped me to also drop my barrier.

Client C April 23: Compass has provided a fantastic service. It has been easy to communicate with the counsellor and the admin team and it was easy to pay for the sessions. I’m so appreciative of the service and would highly recommend it.

This year Compass has welcomed several new trustees who have worked closely with the Chief Executive Officer of Compass Counselling to further develop a robust governance structure.

We have invested in our people by increasing the number of Continuous Professional Development sessions we offer, and we are concentrating our efforts in developing our team ethics so that we get together intermittently to know and understand one another.

This sense of belonging is important at Compass not least because we want to foster a culture of knowing where we all fit, the part we play at Compass and how we can continue to develop and grow the organization.

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

We have strengthened our clinical governance and continued to develop the terms of reference for the Workforce Development Subgroup.

We have devolved responsibility and defined accountability.

At Compass we recognise that our talented people, whether paid or volunteers, are our most important asset. It is with this in mind that focused work has taken place to refresh Compass and ensure it remains relevant and contemporary.

It is great to see the effects of this as we are attracting a high number of students to study providing a fresh perspective and a healthy challenge to our processes.

Another workforce development activity has been to refresh job descriptions and job titles. We have succeeded in this by including our colleagues every step of the way because we understand that to work as a whole team, we must recognise the skills, gifts, and talents of everyone, this is a critical element of how we are beginning to stabilise Compass Counselling. However, we have faced our challenges, the most significant one being the financial position of the charity. Over the previous 2 years we have seen the funding for Compass dramatically reduced, which adds pressure to the organisation. This is why this year the focus has been on stabilising the charity's position.

We would like to pass on our gratitude and thanks to our teams who have supported the aspirations of Compass and we look forward to what the future holds.

FINANCIAL REVIEW

Income for the year was £118,430 (2021: £142,419) of which £29,456 (2021: £99,656), related to funding for projects upon which restrictions are placed.

Expenditure for the year was £199,623 (2021: £184,183), leaving a deficit for the year of £81,193 (2021: deficit £41,764).

At 31st December 2022 the charitable company's reserves stood at £65,382 (2021: £146,575) of which £18,837 (2021: £77,300) represented restricted funds.

RISK MANAGEMENT

The Trustees have conducted their own review of the major risks to which the charitable company is exposed, and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charitable company.

RESERVES POLICY

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and three months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds have a surplus balance of £46,545. The charitable company requires £7,885 for redundancy provision and £27,926 for three months' running costs, (total £35,811).

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

PLANS FOR THE FUTURE

We will increase the number of paid Learning opportunities as this provides excellent revenue.

We will continue to apply for grants to maximise our potential of stability for Compass to remain a focus in the Merseyside community.

We will be concentrating on our future and plan to continue developing our Annual Business Plan (ABP), some great work has already started on this as we frame our thinking, however we now want to focus on our ABP as we move into next year.

We are planning to update our brand, develop our strapline and introduce a balance between commerciality and our reason for being.

We will never let go of our commitment to the people of Merseyside, however we must also recognise that our survival needs commercial lens.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Compass (Counselling on Merseyside – Pastoral and Supporting Service) is a charitable company limited by guarantee (registered in England and Wales, No. 02235061) incorporated on 24th March 1988 and registered as a charity (No. 700335) on 10th June 1988.

The charitable company is governed by its Memorandum and Articles of Association dated 24th March 1988, amended by special resolution dated 15th March 2007.

The Board of Trustees are also its Directors. Members are elected by Annual General Meetings of the members of the council in accordance with the Articles of Association. Any one over the age of 18 can become a member. It is managed by an Executive Committee of Trustees. Executive committee meetings are held monthly and agenda items include finance, health & safety and staff reports.

Overall responsibility for the direction of the charitable company rests with the Council of Management. A Director and staff are employed to carry out the day-to-day functions of the charitable company. The charitable company operates an Equal Opportunities Policy in connection with the appointment and employment of staff.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Compass (Counselling on Merseyside-Pastoral and Supporting Service)	
Company Number	02235061	
Charity Number	700335	
Registered office	151 Dale Street, Liverpool, Merseyside, L2 2AH	
Trustees	J P Kelly (Interim Chair) J Kenyani P Massey L Marriott P Perrin (Treasurer) P Shackell M A Smith Carol Toner A Turnbull	(Appointed 21 st June 2022) (Resigned 14 th November 2022) (Appointed 21 st June 2022) (Appointed 10 th December 2022) (Resigned 21 st June 2022)
Independent Examiner	Paula Sanchez ACCA C/o LCVS 151 Dale Street, Liverpool, L2 2AH	
Bankers	The Co-Operative Bank Plc PO Box 250 Skelmersdale WN8 6WT	Allied Irish Bank, Old Hall Street, Liverpool, L3 9PP

Signed on behalf of the Board of Trustees


.....

**P Perrin
Trustee**

Date: 10-08-2023

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principle in the Charities SORP.
- make judgements and 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 as a going concern.
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1st January 2019).

By the Order of the board,



.....
P Perrin
Trustee

151 Dale Street,
Liverpool,
Merseyside,
L2 2AH

Date: 10.08.2023

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES**

I report on the accounts of the charitable company for the year ended 31st December 2022, which are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

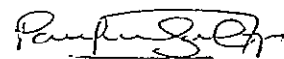
Basis of independent examiner's statement

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

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: **Paula Sanchez**
Relevant professional qualification or body: **ACCA**
Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: *5th September 2023*

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:					
Donations and legacies	3a	8,614	-	8,614	3,925
Charitable activities	3b	80,044	29,456	109,500	137,416
Other trading activities	3c	316	-	316	1,078
Total income		88,974	29,456	118,430	142,419
Expenditure on:					
Charitable activities	4	111,704	87,919	199,623	184,183
Total expenditure		111,704	87,919	199,623	184,183
Net (expenditure), net movement in funds		(22,730)	(58,463)	(81,193)	(41,764)
Total funds brought forward	9,10	69,275	77,300	146,575	188,339
Total fund carried forward	8-10	46,545	18,837	65,382	146,575

The notes on pages 11 to 21 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

This Statement includes all gains and losses recognisable in the year.

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
BALANCE SHEET AS AT 31ST DECEMBER 2022 COMPANY NUMBER: 02235061

	Notes	31 st December 2022		31 st December 2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		2,437		2,292
Current assets					
Debtors	6	-		1,377	
Cash at bank and in hand		68,274		148,350	
		<u>68,274</u>		<u>149,727</u>	
Current liabilities					
Creditors: amounts falling due within one year	7	(5,329)		(5,444)	
Net current assets			<u>62,945</u>		<u>144,283</u>
Total assets less current liabilities			<u>65,382</u>		<u>146,575</u>
			=====		=====
Funds:					
Unrestricted funds	9, 10		46,545		69,275
Restricted funds	9, 10		18,837		77,300
			<u>65,382</u>		<u>146,575</u>
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

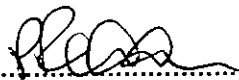
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees, who are the Directors of the charitable company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on 10-08-2023, and signed on their behalf by:



P Perrin
 Trustee

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

1. Limited Liability

The charitable company is a company limited by guarantee. Each member's liability is limited up to £1.

2. Accounting Policies

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) effective 1st January 2019, Charities Act 2011 and the Companies Act 2006.

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The Charitable Company has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate reserves to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the Charitable Company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

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

Donations and legacies comprise of donations and gift aid which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from other trading activities relates to fundraising events, room hire and report writing and is recognised when the amount is certain.

Income from investment relates to bank interest and income from investments received and is recognised when the amount is certain.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

Expenditure recognition

Liability is recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed assets

Capital expenditure of £250 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Computer Equipment	25% per annum straight-line basis
Fixture & Fittings	20% per annum Reducing basis

Investments

Investments are included at market value. Realised and unrealised gains and losses are reported in the Statement of Financial Activities. The investments were closed on 26th June 2018.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the Trustees 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 on-going 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.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

3. Income and endowments from:

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
a. Donations and legacies				
Donations	8,188	-	8,188	3,906
Gift aid	426	-	426	19
	<u>8,614</u>	<u>-</u>	<u>8,614</u>	<u>3,925</u>
	=====	=====	=====	=====

Donations and legacies in 2021 relate wholly to unrestricted funds.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
b. Charitable activities				
Counselling service	53,487	-	53,487	17,970
Elizabeth Rathbone Charitable Trust	-	-	-	3,000
LCVS Community Impact Fund	-	2,000	2,000	-
LCVS Covid 19 Self Isolation Fund	-	-	-	4,322
Liverpool City Council- Community Mental Health Fund	-	7,956	7,956	13,260
Memberships	312	-	312	338
Medicash Foundation	-	2,000	2,000	10,000
National Lottery Awards for all	-	-	-	9,572
National Lottery Community Fund	-	10,000	10,000	21,502
Outreach to PAL Community Centre	-	500	500	-
Steve Morgan Foundation	-	7,000	7,000	38,000
Training	26,245	-	26,245	19,452
	<u>80,044</u>	<u>29,456</u>	<u>109,500</u>	<u>137,416</u>

Charitable activities in 2021 related to £37,760 unrestricted funds and £99,656 restricted funds.

c. Other trading activities	£	£	£	£
Fundraising	<u>316</u>	<u>-</u>	<u>316</u>	<u>1,078</u>

Other trading activities in 2021 related wholly to unrestricted funds.

4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2022 £	Total 2021 £
To provide counselling service and training.	<u>82,903</u>	<u>116,720</u>	<u>199,623</u>	<u>184,183</u>

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

a. Analysed as follows:

	2022	2021
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	36,658	39,057
Pension	550	734
Room hire	858	2,136
Volunteer and counsellor expenses	22,343	18,446
Running costs	19,607	18,805
Sessional fees	503	-
Equipment and supplies	1,703	687
Donations and gifts	681	-
Translation and interpreter fees	-	79
	82,903	79,944
	2022	2021
	£	£
<i>Support & Governance costs:</i>		
Staff salary costs	89,961	75,285
Pension	842	678
Office costs	12,949	14,140
Insurance	2,742	-
Staff wellbeing	330	-
Training	735	1,195
Recruitment	224	-
Health & Safety	240	222
Travel expenses	240	-
DBS fees	52	38
Refreshments	123	899
Legal and professional	38	2,253
Membership fee	5,666	4,394
Website	-	267
Advertising	-	2,016
Bank charges	178	379
Sundry expenses	13	403
Payroll fees	619	577
Accountancy	940	1,060
Depreciation	828	433
	116,720	104,239
Total expenditure on charitable activities	199,623	184,183
	=====	=====

£87,919 (2021: £137,411) of the above expenditure relates to restricted funding.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

b. Staff Costs	2022	2021
	£	£
Gross wages and salaries	121,974	110,924
Social security costs	4,645	3,418
Pension	1,392	1,412
	<u>128,011</u>	<u>115,754</u>
	=====	=====

c. Particulars of Employees:

Average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2022	2021
Charitable activities	5.0	5.2
	=====	=====

No employee received emoluments of more than £60,000 during the year

The Trustees are not remunerated for their services and are not included in the above number of employees.

Trustees were reimbursed for travel and training cost in the year of £nil (2021: £nil).

5. Tangible fixed assets

	Computer Equipment	Fixture & Fittings	Total
	£	£	£
Cost:			
Balance at 1 st January 2022	8,178	679	8,857
Additions	973	-	973
	<u>9,151</u>	<u>679</u>	<u>9,830</u>
	=====	=====	=====
Depreciation:			
Balance at 1 st January 2022	6,321	244	6,565
Charge for the year	741	87	828
	<u>7,062</u>	<u>331</u>	<u>7,393</u>
	=====	=====	=====
Net Book Value:			
Balance at 31 st December 2022	2,089	348	2,437
	=====	=====	=====
Balance at 31 st December 2021	1,857	435	2,292
	=====	=====	=====

6. Debtors

	2022	2021
	£	£
Prepayments	-	1,377
	=====	=====

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

7. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	5,329	5,444
	=====	=====

8. Analysis of Net Assets between Funds

2022	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	624	45,921	46,545
	-----	-----	-----
Restricted Funds			
Liverpool City Council- Community Mental Health Fund	778	41	819
Liverpool City Council – Pioneer Fund	100	1,658	1,758
National Lottery Community Fund	862	10,000	10,862
Our Liverpool	-	5,000	5,000
Outreach to PAL Community Centre	-	325	325
Steve Morgan Foundation (Covid)	73	-	73
	-----	-----	-----
	1,813	17,024	18,837
	-----	-----	-----
Totals	2,437	62,945	65,382
	=====	=====	=====

2021	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	810	68,465	69,275
	-----	-----	-----
Restricted Funds			
Elizabeth Rathbone Charitable Trust	-	3,000	3,000
LCVS Covid 19 Self Isolation Fund	-	4,322	4,322
Liverpool City Council- Community Mental Health Fund	278	12,882	13,160
Liverpool City Council – Pioneer Fund	200	15,423	15,623
National Lottery Awards for All	-	9,572	9,572
National Lottery Community Fund	865	25,619	26,484
Our Liverpool	-	5,000	5,000
Steve Morgan Foundation (Covid)	139	-	139
	-----	-----	-----
	1,482	75,818	77,300
	-----	-----	-----
Totals	2,292	144,283	146,575
	=====	=====	=====

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

9. Unrestricted Funds

2022	Reserves at Beginning of Year £	<u>Movements in the Year</u>		Reserves at End of Year £
		Income £	Expenditure £	
General Fund	69,275	88,974	(111,704)	46,545
	=====	=====	=====	=====

2021	Reserves at Beginning of Year £	<u>Movements in the Year</u>		Reserves at End of Year £
		Income £	Expenditure £	
General Fund	73,284	42,763	(46,772)	69,275
	=====	=====	=====	=====

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

10. Restricted Funds

2022	Reserves at Beginning of Year £	<u>Movements in the Year</u>		Reserves at End of Year £
		Income £	Expenditure £	
Elizabeth Rathbone Charitable Trust	3,000	-	(3,000)	-
LCVS Community Impact Fund	-	2,000	(2,000)	-
LCVS Covid 19 Self Isolation Fund	4,322	-	(4,322)	-
Liverpool City Council- Community Mental Health Fund	13,160	7,956	(20,297)	819
Liverpool City Council – Pioneer Fund	15,623	-	(13,865)	1,758
Medicash Foundation	-	2,000	(2,000)	-
National Lottery Awards for all	9,572	-	(9,572)	-
National Lottery Community Fund	26,484	10,000	(25,622)	10,862
Our Liverpool	5,000	-	(-)	5,000
Outreach to PAL Community Centre	-	500	(175)	325
Steve Morgan Foundation (Covid)	139	-	(66)	73
Steve Morgan Foundation	-	7,000	(7,000)	-
	=====	=====	=====	=====
	77,300	29,456	(87,919)	18,837
	=====	=====	=====	=====

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

2021	<u>Movements in the Year</u>			Reserves at End of Year £
	Reserves at Beginning of Year £	Income £	Expenditure £	
Elizabeth Rathbone Charitable Trust	-	3,000	-	3,000
LCVS Covid 19 Self Isolation Fund	-	4,322	-	4,322
Liverpool City Council- Community Mental Health Fund	-	13,260	(100)	13,160
Liverpool City Council – Pioneer Fund	26,776	-	(11,153)	15,623
Medicash Foundation	-	10,000	(10,000)	-
National Lottery Awards for all	-	9,572	-	9,572
National Lottery Community Fund	63,839	21,502	(58,857)	26,484
National Lottery Community Fund – Covid Community Fund	10,736	-	(10,736)	-
Our Liverpool	5,000	-	-	5,000
P H Holt Foundation	5,495	-	(5,495)	-
Steve Morgan Foundation (Covid)	209	-	(70)	139
Steve Morgan Foundation (Communities Can)	3,000	38,000	(41,000)	-
	<u>115,055</u>	<u>99,656</u>	<u>(137,411)</u>	<u>77,300</u>

Description of Funds

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Elizabeth Rathbone Charitable Trust - Contribution towards extending the counselling support within the community.

LCVS Community Impact Fund - Contribution towards 'Community Counselling'

LCVS Covid 19 Self Isolation Fund - Contribution towards supporting people who were self-isolating during Covid 19

Liverpool City Council - Community Mental Health Fund- Contribution towards 'Community Counselling'

Liverpool City Council - Pioneer Fund - Contribution towards the Pioneer Project, counselling service supporting refugees and those seeking asylum.

Medicash Foundation - Contribution towards 'Community Counselling Service'.

National Lottery Awards for all - Contribution towards counselling services

National Lottery Community Fund - Contribution towards 'Survivor to Thrive' Recovery Programme'.

National Lottery Community Fund – Covid Community Fund - Contribution towards support development of remote video working

Our Liverpool - Contribution towards listen project for supporting asylum seekers and refugees.

Outreach to PAL Community Centre - Contribution to outreach PALS

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

P H Holt Foundation - Contribution towards 'Community Counselling Service'.

Steve Morgan Foundation (Covid) - Contribution towards support implementation of remote video working

Steve Morgan Foundation - Contribution towards support for vulnerable people.

11. Operating Lease Commitments

The organisation has a licence commitment in relation to rental of premises at 151 Dale Street dated March 2018; the licence has a one-month notice clause. Also, there is a five-year lease commitment taken out in January 2019 in respect of a photocopier. Payments fall due as under:

	2022	2021
	£	£
Premises	1,377	1,333
Photocopier	1,200	2,400
	<hr/>	<hr/>
Total due within one year	2,577	2,533
	<hr/>	<hr/>
Total due within one to two years	-	1,200
	<hr/>	<hr/>
	2,577	3,733
	<hr/> <hr/>	<hr/> <hr/>

12. Related Party Transactions

There were no material related party transactions during the year which require disclosure (2021: none).

13. Guarantees

As at 31st December 2022, 7 members had given a guarantee of £1 each in the event of the charitable company winding-up, total: £7 (2021: 10 members £10).

Accounts

**COMPASS (COUNSELLING ON
MERSEYSIDE – PASTORAL AND
SUPPORTING SERVICE)**

**ANNUAL REPORT &
FINANCIAL STATEMENTS FOR YEAR
ENDED 31ST DECEMBER 2021**

**Company Number: 02235061
Charity Number: 700335**

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)

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COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021

The Trustees are pleased to present their annual report for the year ended 31st December 2021.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1st January 2019).

OBJECTIVES AND ACTIVITIES

The charitable company seeks to provide accessible, affordable counselling to anyone over 18 in need of this service within Merseyside and Wirral.

The secondary objective is to provide training courses for counsellors.

In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that the charitable company is meeting its Public Benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

Counselling on Merseyside – Pastoral and Supporting Service (Compass) has continued to fulfil its role at the forefront of psychological support for the people of Merseyside, providing counselling for clients that minimises barriers to support, especially cost, whilst providing support for individuals with more complex needs requiring longer term support (up to 24 sessions) than much of the provision available from statutory services.

In the course of the year 2730 sessions were arranged for 252 clients. Analysis of standardised outcome measures (PHQ-9 & GAD7) showed an average reduction of 46% in symptoms of anxiety and 44% reduction of symptoms of depression. Qualitative feedback demonstrates the excellent value and appreciation of clients for the professional, warm, person-centred support that Compass offers and how much clients can relate to our counsellors. Feedback from clients included the following individual comments:

- *“I needed someone to understand me and my mental illness. As soon as I met my counsellor, I knew that she understood me and that I would get help.”*
- *“What you do at compass is amazing, I felt isolated and didn't know who to turn to. If I hadn't met my counsellor when I did, I dread to think what I would have done”*
- *“Thank you, thank you thank you , I have my life back. I couldn't have done it without you”*

Compass was delighted in the course of 2021 to be awarded the Queen's Award for Voluntary Service in recognition of its outstanding record of volunteer service since its founding in 1978 and with special recognition for the work done in meeting challenges arising from the COVID pandemic. The award was announced at the beginning of June in the Queen's Birthday Honours and we were presented with the citation and award by the Lord Lieutenant of Merseyside at a ceremony at Liverpool Town Hall on September 21st. We are extremely proud that the work of Compass has received this recognition.

Following the challenges of 2020, when support of clients had been maintained through telephone support and telephone counselling, Compass expanded its counselling offer to sessions using the

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021**

video platform, Problem Shared, for clients wishing this service. Video technology was also used successfully to allow Level 2 Introduction to Counselling and Certificate in Counselling Skills courses to be completed despite being unable to hold training sessions in person. Later in the year we were pleased to expand the provision of training with additional L2 courses started, enabling more students to commence their counselling training.

As restrictions were eased and the risks of COVID reduced we took a cautious but positive approach to reviewing risk assessments and carried out a phased return to our office premises in Dale St. for both staff and clients. Counsellors faced difficulties in being available to provide sessions and this, combined with increased difficulties experienced by service users, meant that we experienced increases in waiting times for assessment and the commencement of counselling. These challenges were addressed by consistent attempts to identify and recruit additional volunteers. This continues to be an issue and Compass is constantly seeking to recruit suitable counsellors to increase capacity to meet increased demand for support.

During the year Compass developed a variety of beneficial partnership-working arrangements, starting with the employment of a research and information assistant through an Intern programme run by Liverpool John Moores University. We also developed close relationships with Merseyside Social Prescribers, established a partnership with Supporting Communities to provide us with bid-writing expertise and established agreements with Liverpool John Moores University and The University of Law to provide sessional counselling for their students.

As with all organisations there has been change in personnel through the year, the most significant of which was a change of operational leadership. Our outgoing Director, who took up the role in 2017, announced her intention to resign in January and her successor took up the post in mid-May. In the time that our outgoing Director was leading Compass we faced many organisational and financial challenges, and we are extremely grateful to her for the dedication and determination she always demonstrated in her work to keep the vital work of Compass possible.

Following her appointment, our incoming Director of Counselling and Operations undertook a thorough information-gathering process to understand the organisation and its volunteers, conducting 1:1 consultation with all staff and volunteers. From this process she developed a renewed SWOT analysis to identify opportunities for development and strengths to be enhanced.

There were also changes in the composition of the Board and we were particularly sad to see the departure of our secretary who gave consistently dedicated, energetic and insightful support to our work. We also said goodbye to two other trustees over the year and thank them for their efforts. We are happy to report that three new trustees also joined the Board. Our new members all come with significant strengths and career experience, and we believe they strengthen the Board significantly.

Throughout the year Compass faced ongoing challenges in accessing the funding needed to support our work and we are grateful to those organisations that made grants to support our work. The Steve Morgan Foundation in partnership with DCMS provided us with a grant which was crucial in addressing shortfalls in funding due to COVID, The National Lottery agreed to an

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021

extension of funding already granted to June 2022 and Liverpool City Council commissioned us to provide Bereavement Support Groups starting in early 2022. We also received smaller amounts from the Elizabeth Rathbone Charitable Trust, Awards for All and LCVS. In addition to grant funding, we began to raise funds on an ongoing basis through Easy Fund Raising and one of our trustees raised over £1000 running the London Marathon.

FINANCIAL REVIEW

Income for the year was £142,419 (2020: £186,842) of which £99,656 (2020: £121,537), related to funding for projects upon which restrictions are placed.

Expenditure for the year was £184,183 (2020: £160,408), leaving a deficit for the year of £41,764 (2020: surplus £26,434).

At 31st December 2021 the charitable company's reserves stood at £146,575 (2020: £188,339) of which £77,300 (2020: £115,055) represented restricted funds.

INVESTMENTS

The value of investments at year end 31st December 2021 was £nil, the investment portfolio was closed on 26th June 2018 (2020: £nil).

RISK MANAGEMENT

The Trustees have conducted their own review of the major risks to which the charitable company is exposed, and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charitable company.

RESERVES POLICY

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and three months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds has a surplus balance of £69,275. The charitable company requires £5,631 for redundancy provision and £11,693 for three months' running costs, (total £17,324).

Had the Covid-19 crisis not arisen, the Board would have sought to reinvest the excess funds. The costs associated with reinvestment and a further encashment cost if the funds were subsequently needed meant that an investment vehicle had not yet been sought.

PLANS FOR THE FUTURE

2021 has been a positive year for Compass and we are pleased to have developed the services we provide. It has, however, been a challenging period for securing funding and we intend to expand partnerships with bid-writers and fund-raisers to seek greater financial stability through a targeted programme to find funders whose aims and values are in alignment with those of Compass. We also aim to explore funding that recognises the vital contribution that Compass makes to mental health support on Merseyside by engaging with statutory providers.

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021

We intend to increase service-led income generation through expansion of our student counselling offer and additional counsellor training courses, including expansion through provision of the CPCAB L3 Certificate in Counselling Skills which will then provide a pathway at Compass for students that will allow them to qualify for admission to diploma courses. We are looking forward to beginning the provision of Bereavement Support Groups and hope that this will prove successful and expand to meet a need that has grown due to the COVID pandemic.

To respond flexibly to changing client needs we intend to continue to review all operational practices and procedures and we intend to expand the role of Counselling Service Manager to provide greater continuity and shorten waiting times for assessment and the allocation of a counsellor to clients who wish to take up the offer of counselling.

We will continue to assess our staff and volunteer roles to ensure that we have the right skills and staffing to provide services effectively in order to develop a broader range of volunteer roles and to make the team as representative of the wider community as possible. Providing support to our staff team, and volunteers with continuing professional development, supervision and appraisal processes.

Covid-19 Update

The impact of social distancing and shielding has meant that a main service line of Compass' income was reduced since the first lockdown as face-to face counselling was not possible, this has been gradually reintroduced from February 2022.

Compass put in place remote working both for office-based support staff and for counselling.

The processes which were implemented ensured that Compass was compliant with Government and HSE Guidelines.

We continue to work within these parameters as we plan a phased return to office-based work and face-face counselling.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Compass (Counselling on Merseyside – Pastoral and Supporting Service) is a charitable company limited by guarantee (registered in England and Wales, No. 02235061) incorporated on 24th March 1988 and registered as a charity (No. 700335) on 10th June 1988.

The charitable company is governed by its Memorandum and Articles of Association dated 24th March 1988, amended by special resolution dated 15th March 2007.

The Board of Trustees are also its Directors. Members are elected by Annual General Meetings of the members of the council in accordance with the Articles of Association. Any one over the age of 18 can become a member. It is managed by an Executive Committee of Trustees. Executive committee meetings are held monthly and agenda items include finance, health & safety and staff reports.

Overall responsibility for the direction of the charitable company rests with the Council of Management. A Director and staff are employed to carry out the day-to-day functions of the charitable company. The charitable company operates an Equal Opportunities Policy in connection with the appointment and employment of staff.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

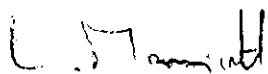
Name Compass (Counselling on Merseyside-Pastoral and Supporting Service)
Company Number 02235061
Charity Number 700335
Registered office 151 Dale Street,
Liverpool,
Merseyside,
L2 2AH

Trustees David Ashton (Resigned 22nd October 2021)
Janette Carr (Appointed 27th January 2021)
(Resigned 17th June 2021)
Colin Davies (Resigned 22nd October 2021)
John Paul Kelly (Appointed 27th October 2021)
Jenna Kenyani
Lee Marriott (Treasurer)
Amanda Phillips (Resigned 16th April 2021)
Phillip Shackell (Appointed 27th October 2021)
Carol Toner (Appointed 27th October 2021)
Antony Turnbull (Chair)

Independent Examiner Paula Sanchez ACCA
C/o LCVS
151 Dale Street,
Liverpool,
L2 2AH

Bankers Allied Irish Bank,
Old Hall Street,
Liverpool,
L3 9PP

Signed on behalf of the Board of Trustees



.....
L Marriott
Trustee

Date: 6/7/22
.....

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES**

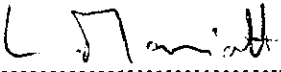
Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principle in the Charities SORP.
- make judgements and 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 as a going concern.
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1st January 2019).

By the Order of the board,


.....
L Marriott
Trustee

151 Dale Street,
Liverpool,
Merseyside,
L2 2AH

Date: 6/7/22.....

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES**

I report on the accounts of the charitable company for the year ended 31st December 2021, which are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Paula Sanchez** 
Relevant professional qualification or body: **ACCA**
Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: 18th July 2022

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE
ACCOUNT) FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:					
Donations and legacies	3a	3,925	-	3,925	8,347
Charitable activities	3b	37,760	99,656	137,416	172,225
Other trading activities	3c	1,078	-	1,078	6,165
Investments	3d	-	-	-	105
Total Income		42,763	99,656	142,419	186,842
Resources expended					
Raising funds		-	-	-	-
Charitable activities	4	46,772	137,411	184,183	160,408
Total resources expended		46,772	137,411	184,183	160,408
Net (expenditure)/Income, net movement in funds		(4,009)	(37,755)	(41,764)	26,434
Total funds brought forward	9,10	73,284	115,055	188,339	161,905
Total fund carried forward	8-10	69,275	77,300	146,575	188,339

The notes on pages 11 to 21 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

This Statement includes all gains and losses recognisable in the year.

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
BALANCE SHEET AS AT 31ST DECEMBER 2021

COMPANY NUMBER: 02235061

	Notes	31 st December 2021		31 st December 2020	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		2,292		1,252
Current assets					
Debtors	6	1,377		2,895	
Cash at bank and in hand		148,350		188,010	
		-----		-----	
		149,727		190,905	
Current liabilities					
Creditors: amounts falling due within one year	7	(5,444)		(3,818)	
		-----		-----	
Net current assets			144,283		187,087
			-----		-----
Total assets less current liabilities			146,575		188,339
			=====		=====
Funds:					
Unrestricted funds	9, 10		69,275		73,284
Restricted funds	9, 10		77,300		115,055
			-----		-----
			146,575		188,339
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees, who are the Directors of the charitable company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on 13.7.22, and signed on their behalf by:

L. Marriott

.....
L Marriott
Trustee

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021**

1. Limited Liability

The charitable company is a company limited by guarantee. Each member's liability is limited up to £1.

2. Accounting Policies

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2015) (effective 1st January 2019), Charities Act 2011 and the Companies Act 2006.

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The Charitable Company has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

Over the last few years, the board of trustees and director have sought to find and implement alternative sources of funding. This has been made more difficult by Covid-19 has had a huge impact on the country and this has been felt within Compass.

Compass operates with a small number of staff. Even with fewer clients, it was necessary to continue to employ all the staff remotely during the lockdown phase; the furlough scheme could not be used to reduce staff costs.

We are in discussions with one of our funding bodies to re-negotiate the scope and purpose of the allocated budget

To supplement the loss of income, support grants have secured which will be reflected in the accounts to 31st December 2021. As a result, cash flow projections indicate that Compass can operate as a going concern for the foreseeable future and is being constantly reviewed.

Fund accounting

Unrestricted funds are the Charitable Company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

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

Donations and legacies comprise of donations and gift aid which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021**

Income from other trading activities relates to fundraising events, room hire and report writing and is recognised when the amount is certain.

Income from investment relates to bank interest and income from investments received and is recognised when the amount is certain.

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed assets

Capital expenditure of £250 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Computer Equipment	25% per annum straight-line basis
Fixture & Fittings	20% per annum Reducing basis

Investments

Investments are included at market value. Realised and unrealised gains and losses are reported in the Statement of Financial Activities. The investments were closed on 26th June 2018.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial Instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021**

Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the Trustees 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 on-going 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.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

3. Income and endowments from:

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
a. Donations and legacies				
Donations	3,906	-	3,906	5,954
Gift aid	19	-	19	2,393
	----- 3,925 =====	----- - =====	----- 3,925 =====	----- 8,347 =====

Donations and legacies in 2020 relate wholly to unrestricted funds.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
b. Charitable activities				
Counselling service	17,970	-	17,970	28,010
John Moores Foundation	-	-	-	-
LCVS Covid 19 Self Isolation Fund	-	4,322	4,322	-
LCR Cares	-	-	-	5,000
Liverpool City Council- Community Mental Health Fund	-	13,260	13,260	-
Liverpool City Council - Business support grant	-	-	-	10,000
Liverpool City Council - Our Liverpool Memberships	338	-	338	393
Medicash Foundation	-	10,000	10,000	-
National Lottery Awards for all	-	9,572	9,572	-
National Lottery Community Fund	-	21,502	21,502	60,956
National Lottery Community Fund – Covid Community Fund	-	-	-	14,700
P H Holt Foundation	-	-	-	15,000
Steve Morgan Foundation (Covid)	-	-	-	5,881
Steve Morgan Foundation (Communities Can)	-	38,000	38,000	15,000
The Elizabeth Rathbone charitable trust	-	3,000	3,000	-
Training	19,452	-	19,452	12,285
	37,760	99,656	137,416	172,225

Charitable activities in 2020 related to £50,688 unrestricted funds and £121,537 restricted funds.

c. Other trading activities	£	£	£	£
Fundraising	1,078	-	1,078	6,165

Other trading activities in 2020 related wholly to unrestricted funds.

d. Investments	£	£	£	£
Bank interest	-	-	-	105

Investments in 2020 related wholly to unrestricted funds.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021**

4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2021 £	Total 2020 £
To provide counselling service and training.	79,944	104,239	184,183	160,408
	=====	=====	=====	=====
a. Analysed as follows:				
	2021	2020		
<i>Direct charitable expenditure:</i>	£	£		
Staff salary costs	39,057	36,556		
Pension	734	699		
Room hire	2,136	1,018		
Volunteer and counsellor expenses	18,446	17,942		
Running costs	18,805	17,464		
Local giving	-	96		
Equipment and supplies	687	1,036		
Translation and interpreter fees	79	1,607		
	-----	-----		
	79,944	76,418		
	-----	-----		
	2021	2020		
<i>Support & Governance costs:</i>	£	£		
Staff salary costs	75,285	67,263		
Pension	678	1,005		
Office costs	14,140	5,237		
Insurance	-	524		
Training	1,195	1,751		
Health & Safety	222	148		
Travel expenses	-	287		
DBS fees	38	79		
Refreshments	899	82		
Legal and professional	2,253	1,956		
Membership fee	4,394	2,664		
Website	267	270		
Advertising	2,016	289		
Bank charges	379	470		
Company register filing fee	-	13		
Sundry expenses	403	152		
Payroll fees	577	603		
Accountancy	1,060	825		
Depreciation	433	372		
	-----	-----		
	104,239	83,990		
	-----	-----		
Total expenditure on charitable activities	184,183	160,408		
	=====	=====		

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021**

£137,411 (2020: £94,395) of the above expenditure relates to restricted funding.

b. Staff Costs	2021	2020
	£	£
Gross wages and salaries	110,924	101,837
Social security costs	3,418	1,982
Pension	1,412	1,704
	-----	-----
	115,754	105,523
	=====	=====

c. Particulars of Employees:

Average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2021	2020
Charitable activities	5.2	5.2
	=====	=====

No employee received emoluments of more than £60,000 during the year

The Trustees are not remunerated for their services and are not included in the above number of employees.

Trustees were reimbursed for travel and training cost in the year of £nil (2020: £nil).

5. Tangible fixed assets

	Computer Equipment	Fixture & Fittings	Total
Cost:	£	£	£
Balance at 1 st January 2021	6,705	679	7,384
Additions in the year	1,473	-	1,473
	-----	-----	-----
Balance at 31 st December 2021	8,178	679	8,857
	=====	=====	=====
Depreciation:			
Balance at 1 st January 2021	5,996	136	6,132
Charge for the year	325	108	433
	-----	-----	-----
Balance at 31 st December 2021	6,321	244	6,565
	=====	=====	=====
Net Book Value:			
Balance at 31 st December 2021	1,857	435	2,292
	=====	=====	=====
Balance at 31 st December 2020	709	543	1,252
	=====	=====	=====

6. Debtors

	2021	2020
	£	£
Prepayments	1,377	2,895
	=====	=====

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021**

7. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	5,444	3,818
	=====	=====

8. Analysis of Net Assets between Funds

2021

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	810	68,465	69,275
	-----	-----	-----
Restricted Funds			
LCVS Covid 19 Self Isolation Fund	-	4,322	4,322
Liverpool City Council- Community Mental Health Fund	278	12,882	13,160
Liverpool City Council - Our Liverpool	-	5,000	5,000
Liverpool City Council – Pioneer Fund	200	15,423	15,623
National Lottery Awards for All	-	9,572	9,572
National Lottery Community Fund	865	25,619	26,484
Steve Morgan Foundation (Covid)	139	-	139
The Elizabeth Rathbone charitable trust	-	3,000	3,000
	-----	-----	-----
	1,482	75,818	77,300
	-----	-----	-----
Totals	2,292	144,283	146,575
	=====	=====	=====

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021**

2020

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	544	72,740	73,284
Restricted Funds			
Liverpool City Council - Our Liverpool	-	5,000	5,000
Liverpool City Council – Pioneer Fund	299	26,477	26,776
National Lottery Community Fund	200	63,639	63,839
National Lottery Community Fund – Covid Community Fund	-	10,736	10,736
P H Holt Foundation	-	5,495	5,495
Steve Morgan Foundation (Covid)	209	-	209
Steve Morgan Foundation (Communities Can)	-	3,000	3,000
	708	114,347	115,055
Totals	1,252	187,087	188,339

**9. Unrestricted Funds
2021**

	Funds at Beginning of Year	<u>Movements in the Year</u>		Funds at End of Year
	£	Income	Expenditure	£
General Fund	73,284	42,763	(46,772)	69,275

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

2020

	Funds at Beginning of Year	<u>Movements in the Year</u>		Funds at End of Year
	£	Income	Expenditure	£
General Fund	73,992	65,305	(66,013)	73,284

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021**

10. Restrictd Funds

2021

	Funds at Beginning of Year £	Movements in the Year		Funds at End of Year £
		Income £	Expenditure £	
LCVS Covid 19 Self Isolation Fund	-	4,322	-	4,322
Liverpool City Council- Community Mental Health Fund	-	13,260	(100)	13,160
Liverpool City Council - Our Liverpool	5,000	-	-	5,000
Liverpool City Council – Pioneer Fund	26,776	-	(11,153)	15,623
Medicash Foundation	-	10,000	(10,000)	-
National Lottery Awards for all	-	9,572	-	9,572
National Lottery Community Fund	63,839	21,502	(58,857)	26,484
National Lottery Community Fund – Covid Community Fund	10,736	-	(10,736)	-
P H Holt Foundation	5,495	-	(5,495)	-
Steve Morgan Foundation (Covid)	209	-	(70)	139
Steve Morgan Foundation (Communities Can)	3,000	38,000	(41,000)	-
The Elizabeth Rathbone charitable trust	-	3,000	-	3,000
	115,055	99,656	(137,411)	77,300

2020

	Funds at Beginning of Year £	Movements in the Year		Funds at End of Year £
		Income £	Expenditure £	
John Moores Foundation	3,187	-	(3,187)	-
LCR Cares	-	5,000	(5,000)	-
LCVS Community Impact Fund	948	-	(948)	-
Liverpool City Council - Our Liverpool	2,265	5,000	(2,265)	5,000
Liverpool City Council – Pioneer Fund	40,074	-	(13,298)	26,776
Lloyds Bank Foundation	2,265	-	(2,265)	-
Medicash Foundation	917	-	(917)	-
National Lottery Community Fund	38,257	60,956	(35,374)	63,839
National Lottery Community Fund – Covid Community Fund	-	14,700	(3,964)	10,736
P H Holt Foundation	-	15,000	(9,505)	5,495
Steve Morgan Foundation (Covid)	-	5,881	(5,672)	209
Steve Morgan Foundation (Communities Can)	-	15,000	(12,000)	3,000
	87,913	121,537	(94,395)	115,055

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021**

Description of Funds

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

John Moores Foundation – Contribution towards counselling service.

LCR Cares - Contribution towards counselling service.

LCVS Covid 19 Self Isolation Fund- Contribution towards supporting people who were self-isolating during Covid 19

LCVS Community Impact Fund - Contribution towards counselling service.

Liverpool City Council- Community Mental Health Fund-

Liverpool City Council - Our Liverpool - Contribution towards listen project for supporting asylum seekers and refugees

Liverpool City Council – Pioneer Fund Contribution towards the Pioneer Project, counselling service supporting refugees and those seeking asylum.

Lloyds Bank Foundation - Contribution towards counselling service.

Medicash Foundation - Contribution towards 'Community Counselling Service'.

National Lottery Awards for all- Contribution towards counselling services

National Lottery Community Fund - Contribution towards 'Survivor to Thrive' Recovery Programme'.

National Lottery Community Fund – Covid Community Fund – Contribution towards support development of remote video working

P H Holt Foundation – Contribution towards 'Community Counselling Service'.

Steve Morgan Foundation (Covid) - Contribution towards support implementation of remote video working

Steve Morgan Foundation (Communities Can)- Contribution towards support for vulnerable people

The Elizabeth Rathbone charitable trust- Contribution towards extending the counselling support within the community

11. Operating Lease Commitments

The organisation has a licence commitment in relation to rental of premises at 151 Dale Street dated March 2018; the licence has a one-month notice clause. Also, there is a five years lease commitment taken out in January 2019 in respect of a photocopier. Payments fall due as under:

	2021	2020
	£	£
Premises	1,333	1,333
Photocopier	2,400	3,600
	-----	-----
Total due within one year	2,533	2,533
Total due within one to two years	1,200	1,200
Total due within two to five years	-	1,200
	-----	-----
	3,733	4,933
	=====	=====

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

12. Related Party Transactions

There were no material related party transactions during the year which require disclosure (2020: none).

13. Guarantees

As at 31st December 2021, 10 members had given a guarantee of £1 each in the event of the charitable company winding-up, total: £10 (2020: 6 members £6).

Accounts

**COMPASS (COUNSELLING ON
MERSEYSIDE – PASTORAL AND
SUPPORTING SERVICE)**

**ANNUAL REPORT &
FINANCIAL STATEMENTS FOR YEAR
ENDED 31ST DECEMBER 2020**

**Company Number: 02235061
Charity Number: 700335**

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COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

The Trustees are pleased to present their annual report for the year ended 31st December 2020.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

OBJECTIVES AND ACTIVITIES

The charitable company seeks to provide accessible, affordable counselling to anyone over 18 in need of this service within Merseyside and Wirral.

The secondary objective is to provide training courses for counsellors.

In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that the charitable company is meeting its Public Benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

Despite the challenges presented by the Covid-19 pandemic, Counselling on Merseyside – Pastoral and Supporting Service (Compass) has succeeded in its efforts to ensure continuing counselling for clients, many of whom require longer-term and more complex support than that available through statutory services. Staff and volunteers adopted a flexible and proactive approach that minimised barriers to support, providing individuals with more complex, long-term counselling despite the need to adopt radically changed practices in light of the cessation of face-to-face working.

Throughout 2020 the staff team, volunteers and Trustees worked together to adapt and learn, transforming our organisation, operating and providing services remotely whilst avoiding disruption to clients as much as possible. As 2020 started we were making good progress with ongoing plans to enhance income-generating services and we anticipated good revenue streams from Counselling for You, our enlarged range of Training Courses and a new aspect of the counselling service providing support to students at Liverpool John Moores University. After a promising start to the service, it was not possible to proceed with this work following suspension of face-to-face services. The pandemic has had a significant impact on revenue and Compass is fortunate that we were able to secure grant funding from a range of sources to ensure that our operating costs were provided at a time when income was low and unpredictable.

Client referrals and self-referrals fell over the year from 338 to 280 and 2,744 sessions were arranged, comparing very favourably with 3,150 sessions arranged in 2019 when we faced no operational difficulties. Reductions in uptake were greatest in income-generating services and this, coupled with a marked reduction in donations by clients of the Community Counselling service resulted in a decline in revenue that was greater than the reduction in the number of sessions arranged and delivered. This presents challenges in the coming year as we seek to increase financial support of Compass by our service users and grant makers.

Analysis of standardised outcome measures (GAD7 & PHQ-9) were harder to gather than under normal circumstances and some clients did not provide starting and ending measures as a result. We were able to obtain measures at assessment from 70 clients and at final session from 49 clients. This means that the following data should be viewed cautiously but, nonetheless, these data showed an average reduction of 52.6% in symptoms of anxiety and 59.9% reduction of symptoms of depression. Qualitative feedback demonstrates the high value of the work of our team of volunteer counsellors and supervisors.

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

Clients consistently express their gratitude for the professional, warm, person-centred support that Compass offers and exemplifies how well clients relate to their counsellors.

In 2020 our Community Counselling service operated at only slightly reduced levels compared to 2019. This work by our volunteer team is greatly valued and, without doubt, was of great benefit to clients in the highly uncertain circumstances of the year. Counselling for You and Workplace Support both shrank in comparison with our usual levels of operation, and we will seek to increase these services again, as soon as circumstances permit. Having commenced the Surviving to Thriving project, providing support to survivors of childhood sexual abuse, as 2019 was ending, it was pleasing to see this service grow and provide highly valued specialist support to clients for whom it can be literally life-saving. In 2020, we provided 240 sessions to 28 clients and we hope to increase the scale and reach of this project once restrictions are relaxed. The Pioneer Project, supporting refugees and asylum seekers provided valuable support to clients but was temporarily suspended during the year. As part of this provision, Compass has developed specialist skills in working therapeutically through interpreters in order to meet the needs of clients who would otherwise be unable to access support. We found the pandemic made this service particularly complex to provide, due to some sessions involving an interpreter in addition to counsellor and client, but we were pleased, nonetheless, to be able to arrange 183 sessions.

Compass also continued the development of its training offer, providing CPCAB Level 2 courses "Introduction to Counselling Skills" and "Certificate in Counselling Skills". Students on all courses have expressed high levels of satisfaction with the quality of teaching they received, and many are progressing to higher levels of study in counselling.

Compass was awarded grants in excess of £65,000, provided by both local and national funders, to support existing services and implement projects. Of particular importance in the projects delivered in 2020 and supported by this grant funding was Compass' new provision of telephone and online counselling to ensure continuity for clients. These grants were in addition to the continued support of the National Lottery for Compass' Surviving to Thriving program.

Feedback from our clients

- Thank you for all your help and support last year. I was a broken vessel when I first came to Compass I lived in a dark tunnel with no light and I kept secrets for many years. My life has changed for the better; I don't have to be ashamed anymore. You have saved my life in so many ways. I have found strength and I am as free as a bird.
- I don't think that anything could have been different or better, from the moment I contacted Compass everyone was so supportive. I feel like the organisation has saved my life, it has been like a big cushion.
- The programme offered and the counselling itself was excellent. The counsellor was very supportive without being patronising. I had a good rapport despite never meeting. I looked forward to the call.
- I felt listened to without being judged. The whole experience was very helpful and I can now move forward with more clarity about presenting issues.
- You helped me through it, I've made big improvements I've looked forward to the sessions and they helped me focus.
- I found the process really, really useful and gained new and unexpected insights into my life. The counsellor was respectful and warm. I reached a more secure place by the end of the sessions.

FINANCIAL REVIEW

Income for the year was £186,842 (2019: £136,461) of which £121,537 (2019: £61,454), related to funding for projects upon which restrictions are placed.

Expenditure for the year was £160,408 (2019: £135,904), leaving a surplus for the year of £26,434 (2019: surplus £557).

At 31st December 2020 the charitable company's reserves stood at £188,339 (2019: £161,905) of which £115,055 (2019: £87,913) represented restricted funds.

INVESTMENTS

The value of investments at year end 31st December 2020 was £nil, the investment portfolio was closed on 26th June 2018 (2019: £nil).

RISK MANAGEMENT

The Trustees have conducted their own review of the major risks to which the charitable company is exposed, and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charitable company.

RESERVES POLICY

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and three months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds has a surplus balance of £73,284. The charitable company requires £6,135 for redundancy provision and £16,503 for three months' running costs, (total £22,638).

Had the Covid-19 crisis not arisen, the Board would have sought to reinvest the excess funds. The costs associated with reinvestment and a further encashment cost if the funds were subsequently needed meant that an investment vehicle had not yet been sought.

PLANS FOR THE FUTURE

The last year has presented challenges on a number of levels and has reinforced the importance of the counselling services provided by Compass.

To build on the proactive approach we have taken during these unprecedented times, we will be adopting a targeted programme to broaden sources of income and increase income generation.

We intend to underpin and embed the National Lottery (TNL) funded 'Surviving to Thriving' project with increased referrals. We will increase our networking, partnerships, and pathways of support. We plan, also, to further publicise the Pioneer Project service to referrers in order to enhance the support provided and further develop the 'Learning to Listen' programme.

Compass plans to develop further its presence on the internet and through social media channels. We will raise our profile in Merseyside, by becoming involved in NHS and Local Authority Networking events and developing partnerships to promote broader awareness of our work and the impact that it has.

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

We will continue to examine our staff and volunteer roles to ensure that we have the right skills and staffing to provide services effectively.

An important aspect of this process will be to develop a broader range of volunteer roles and to make the team as representative of the wider community as possible. We will continue to review our counselling services and training in order to improve their quality and effectiveness.

We will support our staff team, and volunteers with continuing professional development, supervision and appraisal processes.

In the longer term, Compass is being remodelled to provide counselling and professional training in a range of ways, including remotely by telephone or secure video link, as well as directly.

As part of this programme, Compass commenced a phased return to the premises at Dale Street, in compliance with HSE guidelines.

Covid-19 Update

In line with the issued Charities SORP, a note has been included here to highlight the impact of Covid-19 on Compass. As of late August 2021, the after effects of the pandemic continue to impact on the general population and this has been felt within Compass.

The impact of social distancing and shielding has meant that a main service line of Compass' income was reduced as face-to face counselling was not possible. This necessitated a change to the business model implemented by the Directors and the Board in a coordinated effort.

Early in the lockdown phase, Compass put in place remote working both for office-based support staff and for counselling.

The processes which were implemented ensured that Compass was compliant with Government and HSE Guidelines.

We continue to work within these parameters as we plan a phased return to office-based work and face-face counselling.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Compass (Counselling on Merseyside – Pastoral and Supporting Service) is a charitable company limited by guarantee (registered in England and Wales, No. 02235061) incorporated on 24th March 1988 and registered as a charity (No. 700335) on 10th June 1988.

The charitable company is governed by its Memorandum and Articles of Association dated 24th March 1988, amended by special resolution dated 15th March 2007.

The Board of Trustees are also its Directors. Members are elected by Annual General Meetings of the members of the council in accordance with the Articles of Association. Any one over the age of 18 can become a member. It is managed by an Executive Committee of Trustees. Executive committee meetings are held monthly and agenda items include finance, health & safety and staff reports.

Overall responsibility for the direction of the charitable company rests with the Council of Management. A Director and staff are employed to carry out the day-to-day functions of the charitable company. The charitable company operates an Equal Opportunities Policy in connection with the appointment and employment of staff.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

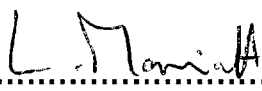
Name Compass (Counselling on Merseyside-Pastoral and Supporting Service)
Company Number 02235061
Charity Number 700335
Registered office 151 Dale Street,
Liverpool,
Merseyside,
L2 2AH

Trustees David Ashton
Janette Carr (Appointed 27th January 2021)
(Resigned 17th June 2021)
Colin Davies
Jenna Kenyani
Lee Marriott (Treasurer)
Amanda Phillips (Resigned 16th April 2021)
Antony Turnbull (Chair)

Independent Examiner Graham Wright B A (Hons), FCA DChA,
C/o LCVS
151 Dale Street,
Liverpool,
L2 2AH

Bankers Allied Irish Bank,
Old Hall Street,
Liverpool,
L3 9PP

Signed on behalf of the Board of Trustees


.....
L Marriott
Trustee

Date: 22.9.20

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES**

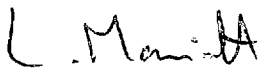
Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principle in the Charities SORP.
- make judgements and 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 as a going concern.
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

By the Order of the board,



.....
**L Marriott
Trustee**

151 Dale Street,
Liverpool,
Merseyside,
L2 2AH

Date:22.9.21.....

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)**

I report on the accounts of the charitable company for the year ended 31st December 2020, which are set out on pages 9 to 19.

Respective
responsibilities of
trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

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

Independent examiner's
statement

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

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mr. Graham Wright**
Relevant professional qualification or body: **FCA DChA**
Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: 22 September 2021

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE
ACCOUNT) FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Income and endowments from:					
Donations and legacies	3a	8,347	-	8,347	23,353
Charitable activities	3b	50,688	121,537	172,225	108,484
Other trading activities	3c	6,165	-	6,165	4,467
Investments	3d	105	-	105	157
Total income		65,305	121,537	186,842	136,461
Resources expended					
Raising funds		-	-	-	96
Charitable activities	4	66,013	94,395	160,408	135,808
Total resources expended		66,013	94,395	160,408	135,904
Net (expenditure)/income, net movement in funds		(708)	27,142	26,434	557
Total funds brought forward	9,10	73,992	87,913	161,905	161,348
Total fund carried forward	8-10	73,284	115,055	188,339	161,905

The notes on pages 11 to 19 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
BALANCE SHEET AS AT 31ST DECEMBER 2020**

COMPANY NUMBER: 02235061

	Notes	31 st December 2020 £	31 st December 2019 £
Fixed assets			
Tangible fixed assets	5	1,252	-
Current assets			
Debtors	7	2,895	1,334
Cash at bank and in hand		188,010	167,207
		-----	-----
		190,905	168,541
Current liabilities			
Creditors: amounts falling due within one year	8	(3,818)	(6,636)
		-----	-----
Net current assets		187,087	161,905
		-----	-----
Total assets less current liabilities		188,339	161,905
		=====	=====
Funds:			
Unrestricted funds	9, 10	73,284	73,992
Restricted funds	9, 10	115,055	87,913
		-----	-----
		188,339	161,905
		=====	=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees, who are the Directors of the charitable company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on22-9-21....., and signed on their behalf by:



L Marriott
Trustee

22 September 2021

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020**

1. Limited Liability

The charitable company is a company limited by guarantee. Each member's liability is limited up to £1.

2. Accounting Policies

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2015) (effective 1st January 2015), Charities Act 2011 and the Companies Act 2006.

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The Charitable Company has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

Over the last few years, the board of trustees and director have sought to find and implement alternative sources of funding. This has been made more difficult by Covid-19 has had a huge impact on the country and this has been felt within Compass.

Compass operates with a small number of staff. Even with fewer clients, it was necessary to continue to employ all the staff remotely during the lockdown phase; the furlough scheme could not be used to reduce staff costs.

We are in discussions with one of our funding bodies to re-negotiate the scope and purpose of the allocated budget

To supplement the loss of income, support grants have secured which will be reflected in the accounts to 31st December 2021. As a result, cash flow projections indicate that Compass can operate as a going concern for the foreseeable future and is being constantly reviewed.

Fund accounting

Unrestricted funds are the Charitable Company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

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

Donations and legacies comprise of donations and gift aid which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020**

Income from other trading activities relates to fundraising events, room hire and report writing and is recognised when the amount is certain.

Income from investment relates to bank interest and income from investments received and is recognised when the amount is certain.

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed assets

Capital expenditure of £250 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Computer Equipment	25% per annum straight-line basis
Fixture & Fittings	20% per annum Reducing basis

Investments

Investments are included at market value. Realised and unrealised gains and losses are reported in the Statement of Financial Activities. The investments were closed on 26th June 2018.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020**

Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the Trustees 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 on-going 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.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

3. Income and endowments from:

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
a. Donations and legacies				
Donations	5,954	-	5,954	22,798
Gift aid	2,393	-	2,393	555
	----- 8,347 =====	----- - =====	----- 8,347 =====	----- 23,353 =====

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
b. Charitable activities				
Counselling service	28,010	-	28,010	30,571
John Moores Foundation	-	-		5,000
LCR Cares	-	5,000	5,000	-
LCVS Community Impact Fund	-	-	-	2,000
Liverpool City Council - Business support grant	10,000	-	10,000	-
Liverpool City Council - Our Liverpool	-	5,000	5,000	2,500
Lloyds Bank Foundation	-	-	-	5,000
Medicash Charitable Trust	-	-	-	7,500
Memberships	393	-	393	453
National Lottery Community Fund	-	60,956	60,956	39,454
National Lottery Community Fund – Covid Community Fund	-	14,700	14,700	-
P H Holt Foundation	-	15,000	15,000	-
Steve Morgan Foundation (Covid)	-	5,881	5,881	-
Steve Morgan Foundation (Communities Can)	-	15,000	15,000	-
Training	12,285	-	12,285	16,006
	50,688	121,537	172,225	108,484
c. Other trading activities	£	£	£	£
Fundraising	6,165	-	6,165	4,339
Report income	-	-	-	120
Room hire	-	-	-	8
	6,165	-	6,165	4,467
d. Investments	£	£	£	£
Bank interest	105	-	105	157

4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2020 £	Total 2019 £
To provide counselling service and training.	76,418	83,990	160,408	135,808

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020**

a. Analysed as follows:

	2020	2019
<i>Direct charitable expenditure:</i>	£	£
Staff salary costs	36,556	54,601
Pension	699	656
Room hire	1,018	4,667
Volunteer and counsellor expenses	17,942	24,618
Running costs	17,464	17,746
Local giving	96	-
Equipment and supplies	1,036	247
Translation and interpreter fees	1,607	2,667
	-----	-----
	76,418	105,202
	-----	-----

	2020	2019
<i>Support & Governance costs:</i>	£	£
Staff salary costs	67,263	15,246
Pension	1,005	247
Office costs	5,237	5,664
Insurance	524	172
Training	1,751	3,406
Recruitment	-	325
Health & Safety	148	-
Travel expenses	287	402
DBS fees	79	158
Refreshments	82	86
Legal and professional	1,956	2,322
Membership fee	2,664	-
Website	270	603
Advertising	289	-
Bank charges	470	571
Company register filing fee	13	-
Sundry expenses	152	-
Payroll fees	603	579
Accountancy	825	825
Depreciation	372	-
	-----	-----
	83,990	30,606
	-----	-----

Total expenditure on charitable activities	160,408	135,808
	=====	=====

£94,395 (2019: £45,383) of the above expenditure relates to restricted funding.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020**

b. Staff Costs	2020	2019
	£	£
Gross wages and salaries	101,837	69,718
Social security costs	1,982	129
Pension	1,704	903
	-----	-----
	105,523	70,750
	=====	=====

c. Particulars of Employees:

Average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2020	2019
Charitable activities	5.2	3.5
	=====	=====

No employee received emoluments of more than £60,000 during the year

The Trustees are not remunerated for their services and are not included in the above number of employees.

Trustees were reimbursed for travel and training cost in the year of £nil (2019: £nil).

5. Tangible fixed assets

	Computer Equipment	Fixture & Fittings	Total
	£	£	£
Cost:			
Balance at 1 st January 2020	5,760	-	5,760
Additions in the year	945	679	1,624
	-----	-----	-----
Balance at 31 st December 2020	6,705	679	7,384
	=====	=====	=====
Depreciation:			
Balance at 1 st January 2020	5,760	-	5,760
Charge for the year	236	136	372
	-----	-----	-----
Balance at 31 st December 2020	5,996	136	6,132
	=====	=====	=====
Net Book Value:			
Balance at 31 st December 2020	709	543	1,252
	=====	=====	=====
Balance at 31 st December 2019	-	-	-
	=====	=====	=====

6. Debtors

	2020	2019
	£	£
Prepayments	2,895	1,334
	=====	=====

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020**

7. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	3,818	6,636
	=====	=====

8. Analysis of Net Assets between Funds

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	544	72,740	73,284
	-----	-----	-----
Restricted Funds			
Liverpool City Council - Our Liverpool	-	5,000	5,000
Liverpool City Council – Pioneer Fund	299	26,477	26,776
National Lottery Community Fund	200	63,639	63,839
National Lottery Community Fund – Covid Community Fund	-	10,736	10,736
P H Holt Foundation	-	5,495	5,495
Steve Morgan Foundation (Covid)	209	-	209
Steve Morgan Foundation (Communities Can)	-	3,000	3,000
	-----	-----	-----
	708	114,347	115,055
	-----	-----	-----
Totals	1,252	187,087	188,339
	=====	=====	=====

9. Unrestricted Funds

	Funds at Beginning of Year	<u>Movements in the Year</u>		Funds at End of Year
		Income	Expenditure	
	£	£	£	£
General Fund	73,992	65,305	(66,013)	73,284
	=====	=====	=====	=====

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020**

10. Restricted Funds

	Funds at Beginning of Year £	Movements in the Year		Funds at End of Year £
		Income £	Expenditure £	
John Moores Foundation	3,187	-	(3,187)	-
LCR Cares	-	5,000	(5,000)	-
LCVS Community Impact Fund	948	-	(948)	-
Liverpool City Council - Our Liverpool	2,265	5,000	(2,265)	5,000
Liverpool City Council – Pioneer Fund	40,074	-	(13,298)	26,776
Lloyds Bank Foundation	2,265	-	(2,265)	-
Medicash Charitable Trust	917	-	(917)	-
National Lottery Community Fund	38,257	60,956	(35,374)	63,839
National Lottery Community Fund – Covid Community Fund	-	14,700	(3,964)	10,736
P H Holt Foundation	-	15,000	(9,505)	5,495
Steve Morgan Foundation (Covid)	-	5,881	(5,672)	209
Steve Morgan Foundation (Communities Can)	-	15,000	(12,000)	3,000
	----- 87,913 =====	----- 121,537 =====	----- (94,395) =====	----- 115,055 =====

Description of Funds

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

John Moores Foundation – Contribution towards counselling service.

LCR Cares - Contribution towards counselling service.

LCVS Community Impact Fund - Contribution towards counselling service.

Liverpool City Council - Our Liverpool - Contribution towards listen project for supporting asylum seekers and refugees

Liverpool City Council – Pioneer Fund Contribution towards the Pioneer Project, counselling service supporting refugees and those seeking asylum.

Lloyds Bank Foundation - Contribution towards counselling service.

Medicash Charitable Trust - Contribution towards ‘Community Counselling Service’.

National Lottery Community Fund - Contribution towards ‘Survivor to Thrive’ Recovery Programme’.

National Lottery Community Fund – Covid Community Fund – Contribution towards support development of remote video working

P H Holt Foundation – Contribution towards ‘Community Counselling Service’.

Steve Morgan Foundation (Covid) - Contribution towards support implementation of remote video working

Steve Morgan Foundation (Communities Can)- Contribution towards support for vulnerable people

**COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020**

11. Operating Lease Commitments

The organisation has a licence commitment in relation to rental of premises at 151 Dale Street dated March 2018; the licence has a one-month notice clause. Also, there is a five years lease commitment taken out in January 2019 in respect of a photocopier. Payments fall due as under:

	2020	2019
	£	£
Premises	1,333	1,333
Photocopier	3,600	4,800
	-----	-----
Total due within one year	2,533	2,533
Total due within one to two years	1,200	1,200
Total due within two to five years	1,200	2,400
	-----	-----
	4,933	6,133
	=====	=====

12. Related Party Transactions

There were no material related party transactions during the year which require disclosure (2019: none).

13. Guarantees

As at 31st December 2020, 6 members had given a guarantee of £1 each in the event of the charitable company winding-up, total: £6 (2019: 6 members £6).