

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

**ANNUAL REPORT &  
UNAUDITED FINANCIAL STATEMENTS  
FOR YEAR ENDED  
31<sup>ST</sup> DECEMBER 2022**

**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 31<sup>ST</sup> DECEMBER 2022**

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The Trustees are pleased to present their annual report for the year ended 31<sup>st</sup> 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 1<sup>st</sup> 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.

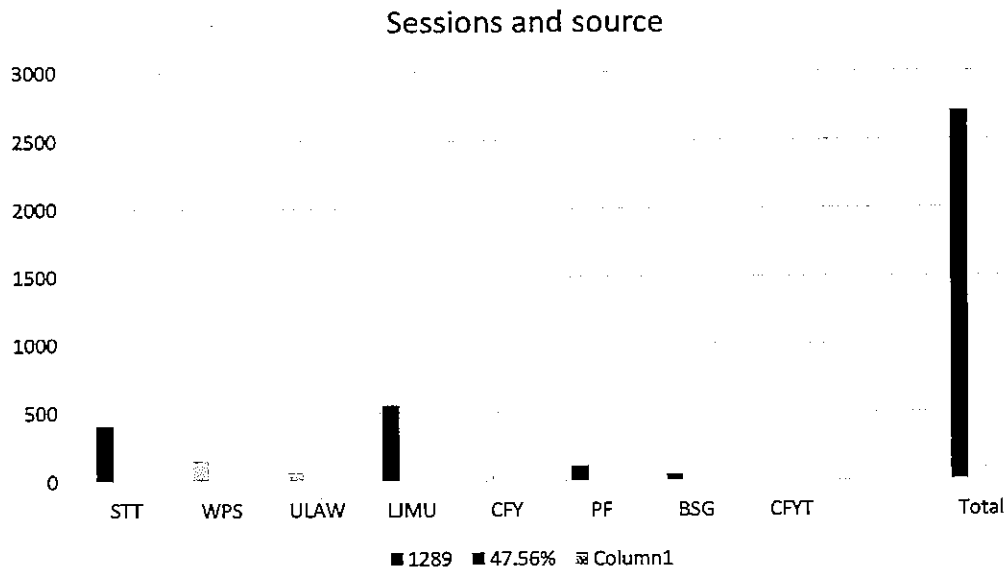
This change introduced Paul Kelly as the Interim Chair and Paula Perrin as Treasurer, both of whom bring many years of experience that will no doubt benefit Compass Counselling.

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 31<sup>ST</sup> 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 31<sup>ST</sup> DECEMBER 2022**

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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 31<sup>st</sup> 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 31<sup>ST</sup> DECEMBER 2022**

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### **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 24<sup>th</sup> March 1988 and registered as a charity (No. 700335) on 10<sup>th</sup> June 1988.

The charitable company is governed by its Memorandum and Articles of Association dated 24<sup>th</sup> March 1988, amended by special resolution dated 15<sup>th</sup> 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 31<sup>ST</sup> DECEMBER 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Name</b>	Compass (Counselling on Merseyside-Pastoral and Supporting Service)	
<b>Company Number</b>	02235061	
<b>Charity Number</b>	700335	
<b>Registered office</b>	151 Dale Street, Liverpool, Merseyside, L2 2AH	
<b>Trustees</b>	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 <sup>st</sup> June 2022) (Resigned 14 <sup>th</sup> November 2022) (Appointed 21 <sup>st</sup> June 2022)  (Appointed 10 <sup>th</sup> December 2022) (Resigned 21 <sup>st</sup> June 2022)
<b>Independent Examiner</b>	Paula Sanchez ACCA C/o LCVS 151 Dale Street, Liverpool, L2 2AH	
<b>Bankers</b>	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**

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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 1<sup>st</sup> 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

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### Respective responsibilities of trustees and examiner

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

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.

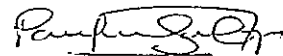
### Basis of independent examiner's statement

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: **5<sup>th</sup> September 2023**

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

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>Income and endowments from:</b>					
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
<b>Total income</b>		<b>88,974</b>	<b>29,456</b>	<b>118,430</b>	<b>142,419</b>
<b>Expenditure on:</b>					
Charitable activities	4	111,704	87,919	199,623	184,183
<b>Total expenditure</b>		<b>111,704</b>	<b>87,919</b>	<b>199,623</b>	<b>184,183</b>
<b>Net (expenditure), net movement in funds</b>		<b>(22,730)</b>	<b>(58,463)</b>	<b>(81,193)</b>	<b>(41,764)</b>
Total funds brought forward	9,10	69,275	77,300	146,575	188,339
<b>Total fund carried forward</b>	<b>8-10</b>	<b>46,545</b>	<b>18,837</b>	<b>65,382</b>	<b>146,575</b>

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 31<sup>ST</sup> DECEMBER 2022** COMPANY NUMBER: 02235061

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

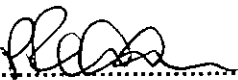
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

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 31<sup>ST</sup> DECEMBER 2022**

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**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 1<sup>st</sup> 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 31<sup>ST</sup> DECEMBER 2022**

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### **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 26<sup>th</sup> 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 31<sup>ST</sup> 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	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2022	2022	2022	2021
	£	£	£	£
<b>a. Donations and legacies</b>				
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 31<sup>ST</sup> DECEMBER 2022**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>b. Charitable activities</b>				
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
	<b>80,044</b>	<b>29,456</b>	<b>109,500</b>	<b>137,416</b>

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

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

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.	82,903	116,720	199,623	184,183

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

**a. Analysed as follows:**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<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
	<b>82,903</b>	<b>79,944</b>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<i>Support &amp; 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
	<b>116,720</b>	<b>104,239</b>
<b>Total expenditure on charitable activities</b>	<b>199,623</b>	<b>184,183</b>
	<b>=====</b>	<b>=====</b>

£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 31<sup>ST</sup> DECEMBER 2022**

<b>b. Staff Costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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:

	<b>2022</b>	<b>2021</b>
	<b>5.0</b>	<b>5.2</b>
	=====	=====

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**

	<b>Computer Equipment</b>	<b>Fixture &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost:</b>			
Balance at 1 <sup>st</sup> January 2022	8,178	679	8,857
Additions	973	-	973
	<u>9,151</u>	<u>679</u>	<u>9,830</u>
	=====	=====	=====
<b>Depreciation:</b>			
Balance at 1 <sup>st</sup> 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>
	=====	=====	=====
<b>Net Book Value:</b>			
Balance at 31 <sup>st</sup> December 2022	2,089	348	2,437
	=====	=====	=====
Balance at 31 <sup>st</sup> December 2021	1,857	435	2,292
	=====	=====	=====

**6. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Prepayments	-	1,377
	=====	=====

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**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
	£	£	£
<b>Unrestricted Funds</b>			
<b>General Fund</b>	<b>624</b>	<b>45,921</b>	<b>46,545</b>
	=====	=====	=====
<b>Restricted Funds</b>			
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
	=====	=====	=====
	<b>1,813</b>	<b>17,024</b>	<b>18,837</b>
	=====	=====	=====
<b>Totals</b>	<b>2,437</b>	<b>62,945</b>	<b>65,382</b>
	=====	=====	=====

2021	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
<b>Unrestricted Funds</b>			
<b>General Fund</b>	<b>810</b>	<b>68,465</b>	<b>69,275</b>
	=====	=====	=====
<b>Restricted Funds</b>			
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
	=====	=====	=====
	<b>1,482</b>	<b>75,818</b>	<b>77,300</b>
	=====	=====	=====
<b>Totals</b>	<b>2,292</b>	<b>144,283</b>	<b>146,575</b>
	=====	=====	=====

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**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 31<sup>ST</sup> DECEMBER 2022**

2021	<u>Movements in the Year</u>			
	Reserves at Beginning of Year £	Income £	Expenditure £	Reserves at End of Year £
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)  
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**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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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/>
	<b>2,577</b>	<b>3,733</b>
	<b>=====</b>	<b>=====</b>

**12. Related Party Transactions**

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

**13. Guarantees**

As at 31<sup>st</sup> 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).