

**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

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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.

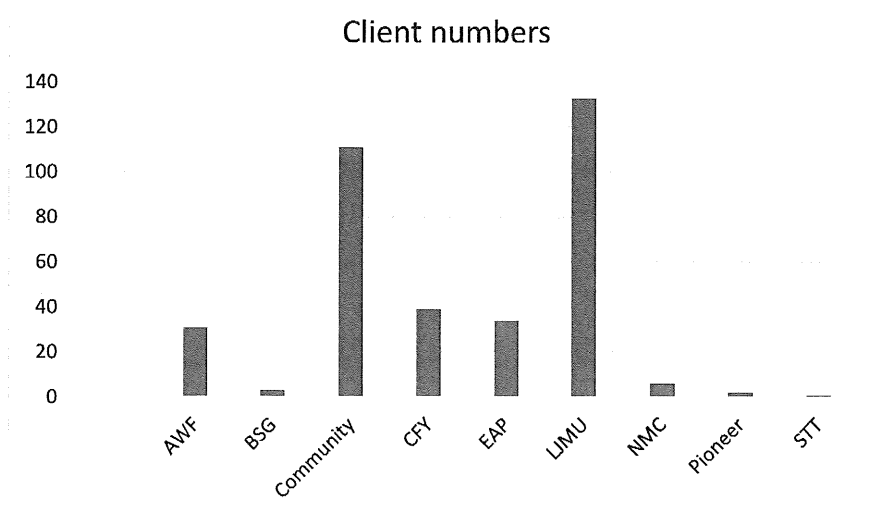
Alongside this we deliver several Learning and Development opportunities, most are designed and delivered in house, and we are exceptionally proud that through this development we are supporting the creation of more Counsellors, who will in turn offer a much-needed counselling service.

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

Respective
responsibilities of
trustees and examiner

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.

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 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).

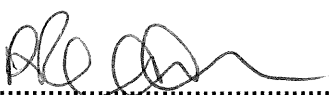
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

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

		<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	Reserves at Beginning of Year	Movements in the Year		Reserves at End 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)	-
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	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)	-
	<u>77,300</u>	<u>29,456</u>	<u>(87,919)</u>	<u>18,837</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:

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).