

**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:

- (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

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	-
	108,242	65,552	173,794	129,352

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
	1,219	-	1,219	9,107

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

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	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)	-
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).