

Compass Child and Family Services

Scotland · Charity number SC049099

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2019-03-05
Register	View on the OSCR register

Contact

Address	14 Glebe Street Stevenston Ayrshire KA20 3EN
Website	www.compasscfs.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: Compass Child and Family Services provides residential placements on behalf of local authorities across the United Kingdom through medium to long-term residential placements for children and young people aged 5-18.

Beneficiaries: 'Children or young people', 'No specific group, or for the benefit of the community'

Objectives: The organisation's purposes are the relief of need through: 4.1 working with families and individual members to provide support and encourage the effective functioning of families living in Scotland to avoid the need for more intensive state and social work intervention. 4.2 providing residential medium to long term care for children and young people in the care of the Scottish state. and 4.3 promoting the wellbeing of children, young people and their families in accordance with the Children (Scotland) Act 1995, Children and Young People (Scotland) Act 2014, Social Work (Scotland) Act 1968 and Equality Act 2010

Geography

- **Main operating location:** North Ayrshire
- **Geographical spread:** Scotland and other parts of the UK

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£2,109,210	£1,442,702	-	31
2024-12-31	£1,188,373	£1,010,239	-	26
2023-12-31	£1,206,417	£761,587	-	22
2022-12-31	£501,784	£544,983	-	15
2021-12-31	£436,141	£426,215	-	16
2020-12-31	£245,198	£508,851	-	16

Accounts

REGISTERED CHARITY NUMBER: SC049099

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
COMPASS CHILD AND FAMILY SERVICES

Henry Brown & Co
Chartered Accountants & Registered Auditors
26 Portland Road
Kilmarnock
Ayrshire
KA1 2EB

COMPASS CHILD AND FAMILY SERVICES

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FOR THE YEAR ENDED 31 DECEMBER 2024

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COMPASS CHILD AND FAMILY SERVICES

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Compass Child and Family Service provides residential placements on behalf of local authorities across the United Kingdom through medium to long-term residential placements for children and young people aged 5-18.

Key Objectives/Activities are:-

- continued development of our innovative trauma informed model.
- the organisations commitment to the ongoing development of the management team.
- ongoing training and development of the staff team within Compass Child and Family Service.
- development of new and maintaining networks and relationships with Local Authorities.

Significant activities

- Compass Child and Family Services have an experienced management team.
- Compass Child and Family Service have a diverse staff team. The team have undertaken a wide range of developmental training opportunities.
- Compass Child and Family Services have access to input from a Clinical Psychologist.
- Compass Child and Family Services owns two properties.
- Compass Child and Family Services have access to financial support from the KJSH Verbund.
- Compass Child and Family Services have a trusting relationship with Compass CFS Ireland which allows the sharing of expertise, experience, and resources between the services.
- Compass Child and Family Services have developing relationships with local Colleges, Schools and Health Services.

COMPASS CHILD AND FAMILY SERVICES

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2024 has been a positive year for Compass CFS. The objectives as set out in the 2023 annual report have largely been met and/or are still pursued into 2025. The first half of the year seen a reduction of referrals across the sector in Scotland, caused due to budgetary pressures experienced by local authorities towards the end of the financial year. This impacted the projected occupation levels for the year.

The plan highlighted in 2023 annual report, developing an independent living support arrangement will not proceed due to Local Authority unwilling to fund the project.

During the year 2024, on foot of a Scottish Government policy decision to increase wages for frontline social care staff across the sector, Compass CFS has implemented a fee increase for qualifying residential placements. This inflated the turnover for the company by 5.9% from April 2024, the agreed price increase for qualifying placements. In turn, staff costs have risen by an average of 6% since April.

Overall, operational turnover for the year has increased from £689,398 in 2023 to £1,108,973 in 2024, an increase of 60%. Salary costs and other expenses for the year stayed within projected corridors, culminating £1,010,239 in total expenses, giving a final result for 2024 - £98,734.

Significant efforts have been made throughout 2024 in networking and establishing positive relationships within the local area. Compass CFS services are bordered by 3 Local Authorities.

There has been no inspections or grading carried out by the Care Inspectorate in 2024. Taigh Araich maintains a 5 grade - very good.

Ongoing work continues engaging with the KJSH Verbund minimum standards for the protection from (sexualised) violence. Compass CFS is in the process of benchmarking exercise between current policies and practices and the framework.

FINANCIAL REVIEW

Principal funding sources

Compass Child and Family Services have provided services to:

- Cumbria County Council (England)
- Aberdeen City (Scotland)
- East Lothian Council (Scotland)
- East Ayrshire Council (Scotland)
- North Ayrshire Council (Scotland)

Compass Child and Family Services receives referrals from most Scottish local authorities and a number in England.

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which would allow the charity to continue to operate for a period of at least three months. The charity is supported by both Compass CFS Ireland and KJSH.

Going concern

As part of our obligations, individually as well as collectively, as trustees of Compass Child and Family Services (SCIO) we have actively considered the position on going concern of the organisation.

We undertake continual review of the financial situation of the organisation including detailed review and considerations of the financial position of Compass CFS.

Based on this, it is our opinion that it is appropriate to prepare the accounts of Compass Child and Family Services SCIO on a going concern basis.

COMPASS CHILD AND FAMILY SERVICES

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2024**

FINANCIAL REVIEW

Funds in deficit

At the balance sheet date the unrestricted funds showed a deficit of £198,328 there is however an overall surplus of £234,673. The charity meets its day to day cash flow obligations through the support of a sister charity in Ireland Compass Child and Family Services (CLG). Compass Child and Family Services (CLG) provided a loan to the charity during the year which has a 3 year moratorium on repayments.

FUTURE PLANS

Objectives for the year 2025 are clearly identified: Occupancy levels across the two residential services to remain at agreed levels throughout the year. The resulting higher turnover will further stabilise the financial position of Compass CFS in 2025.

It is planned to identify a further property to open another residential service in 2025, based on the existing model of care, potentially in a different regional area. No income has been projected for this service for the year 2025 as such service might only become operational at the latter end of 2025. This development will require investment, in the region of £650,000. These monies are required to purchase and upgrade a property to satisfactory building control standards, and to recruit a new staff team prior to opening.

A further objective for 2025 is to explore the request from South Ayrshire council regarding the development of a fostering respite service. This service would closely mirror the model utilised in the residential houses however it would provide a service to foster children and their families in the care of the Local Authority.

A potential risk to be considered is a slowdown of referrals to the services due to the current economic landscape within the UK. This risk is mitigated by the current high occupancy levels in each house and the long-term nature of the placements. The wide reach of Compass CFS across the UK, the positive reputation of existing services, established relationships with commissioning teams and the ability to be flexible and responsive to any challenges that occur also mitigates the risk of a reduction in referrals.

The UK as a whole and Scotland as a part of the UK face challenging economic times, resulting in budgetary decision from both the UK and Scottish government. This may lead to further cost increases for business in Scotland related to taxation and social insurances, which would need to be refinanced.

STRUCTURE, GOVERNANCE AND MANAGEMENT

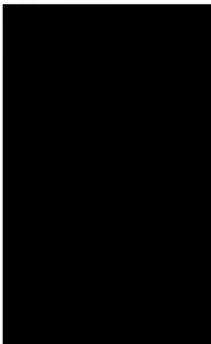
Governing document

Compass Child & Family Services UK is constituted as a Scottish Charitable Incorporated Organisation (SCIO) as governed by the Charities and Trustee Investment (Scotland) Act 2005 in conjunction with the Scottish Charitable Incorporated Organisations Regulations 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC049099



COMPASS CHILD AND FAMILY SERVICES

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Henry Brown & Co
Chartered Accountants & Registered Auditors
26 Portland Road
Kilnarnock
Ayrshire
KA1 2EB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 10 April 2025 and signed on its behalf by:



REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF COMPASS CHILD AND FAMILY SERVICES

Opinion

We have audited the financial statements of Compass Child and Family Services (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
COMPASS CHILD AND FAMILY SERVICES

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
COMPASS CHILD AND FAMILY SERVICES**

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect to irregularities, including fraud and non-compliance with laws & regulations, we considered the following:

- Enquiries of management, including obtaining and reviewing supporting documentation, concerning the policies and procedures relating to:

- identifying, evaluating and complying with laws and regulations.
- whether they were aware of any instances of non-compliance.

As with all audits performed under ISAs (UK), performance of procedures to respond to the risk of the management override of controls. We obtained an understanding of the legal and regulatory frameworks in which the SCIO operates, focussing on those laws which had a direct effect on the material balances and disclosures in the SCIO's financial statements. Key laws & regulations considered in this context are:

- Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 (effective 1 January 2019)).
- Charities Accounts (Scotland) Regulations 2006

In addition, we considered other laws & regulations that do not have a direct effect on the financial statements, but compliance is necessary for the continued operations of the Charitable Company, or to avoid a material penalty.

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures, and testing to supporting documentation.
- Enquiring of management concerning any actual or potential litigation or claims.
- Reviewing minutes of meetings of those charged with governance, and correspondence with HMRC and OSCR.

In the assessment of the risk of fraud through management override of controls, we have tested the appropriateness of journal entries, assessed whether the judgements made in the SCIO making accounting estimates are indicative of a potential management bias, and evaluated the business rationale of any significant transactions that are outside the normal course of business, entity that were contrary to applicable laws and regulations, including fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
COMPASS CHILD AND FAMILY SERVICES

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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Henry Brown & Co
Chartered Accountants & Registered Auditors
26 Portland Road
Kilmarnock
Ayrshire
KA1 2EB

10 April 2025

COMPASS CHILD AND FAMILY SERVICES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	79,400	-	79,400	517,019
Other trading activities	3	<u>1,108,973</u>	<u>-</u>	<u>1,108,973</u>	<u>689,398</u>
Total		<u>1,188,373</u>	<u>-</u>	<u>1,188,373</u>	<u>1,206,417</u>
 EXPENDITURE ON					
Charitable activities	4				
Provision of Care		1,021,472	-	1,021,472	754,403
Other		<u>(11,233)</u>	<u>-</u>	<u>(11,233)</u>	<u>7,184</u>
Total		<u>1,010,239</u>	<u>-</u>	<u>1,010,239</u>	<u>761,587</u>
 NET INCOME		178,134	-	178,134	444,830
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>(376,462)</u>	<u>433,001</u>	<u>56,539</u>	<u>(388,291)</u>
 TOTAL FUNDS CARRIED FORWARD		<u>(198,328)</u>	<u>433,001</u>	<u>234,673</u>	<u>56,539</u>

The notes form part of these financial statements

COMPASS CHILD AND FAMILY SERVICES

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	30,887	765,757	796,644	803,927
CURRENT ASSETS					
Debtors	11	175,186	-	175,186	64,899
Cash at bank and in hand		<u>120,145</u>	<u>-</u>	<u>120,145</u>	<u>54,379</u>
		295,331	-	295,331	119,278
CREDITORS					
Amounts falling due within one year	12	(79,893)	-	(79,893)	(43,367)
NET CURRENT ASSETS		<u>215,438</u>	<u>-</u>	<u>215,438</u>	<u>75,911</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		246,325	765,757	1,012,082	879,838
CREDITORS					
Amounts falling due after more than one year	13	(444,653)	(332,756)	(777,409)	(823,299)
NET ASSETS		<u>(198,328)</u>	<u>433,001</u>	<u>234,673</u>	<u>56,539</u>
FUNDS	15				
Unrestricted funds				(198,328)	(376,462)
Restricted funds				<u>433,001</u>	<u>433,001</u>
TOTAL FUNDS				<u>234,673</u>	<u>56,539</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 April 2025 and were signed on its behalf by:



The notes form part of these financial statements

COMPASS CHILD AND FAMILY SERVICES

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	108,312	492,013
Interest paid		<u>(27,190)</u>	<u>(25,220)</u>
Net cash provided by operating activities		<u>81,122</u>	<u>466,793</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		<u>-</u>	<u>(451,658)</u>
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(451,658)</u>
 Cash flows from financing activities			
Loan repayments in year		<u>(15,356)</u>	<u>(5,780)</u>
Net cash used in financing activities		<u>(15,356)</u>	<u>(5,780)</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		65,766	9,355
Cash and cash equivalents at the beginning of the reporting period		<u>54,379</u>	<u>45,024</u>
 Cash and cash equivalents at the end of the reporting period		<u>120,145</u>	<u>54,379</u>

The notes form part of these financial statements

COMPASS CHILD AND FAMILY SERVICES

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income for the reporting period (as per the Statement of Financial Activities)	178,134	444,830
Adjustments for:		
Depreciation charges	7,283	5,741
Interest paid	27,190	25,220
(Increase)/decrease in debtors	(110,287)	5,730
Increase in creditors	<u>5,992</u>	<u>10,492</u>
Net cash provided by operations	<u>108,312</u>	<u>492,013</u>

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1/1/24 £	Cash flow £	At 31/12/24 £
Net cash			
Cash at bank and in hand	<u>54,379</u>	<u>65,766</u>	<u>120,145</u>
	<u>54,379</u>	<u>65,766</u>	<u>120,145</u>
Debt			
Debts falling due within 1 year	(13,224)	(30,534)	(43,758)
Debts falling due after 1 year	<u>(823,299)</u>	<u>45,890</u>	<u>(777,409)</u>
	<u>(836,523)</u>	<u>15,356</u>	<u>(821,167)</u>
Total	<u>(782,144)</u>	<u>81,122</u>	<u>(701,022)</u>

The notes form part of these financial statements

COMPASS CHILD AND FAMILY SERVICES

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements - going concern

The trustees of Compass Child and Family Services (SCIO) actively consider the position on going concern of the organisation undertaking a review of the financial situation of the organisation on an ongoing basis, including a detailed review and considerations of its financial position on an annual basis, including a thorough cost analysis and a cash flow forecast for the period ended 31 December 2025.

Based on the above the accounts of Compass Child and Family Services SCIO have been prepared on a going concern basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

COMPASS CHILD AND FAMILY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	69,556	514,019
Sundry income	<u>9,844</u>	<u>3,000</u>
	<u><u>79,400</u></u>	<u><u>517,019</u></u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Care income	<u><u>1,108,973</u></u>	<u><u>689,398</u></u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Provision of Care	<u><u>882,347</u></u>	<u><u>139,125</u></u>	<u><u>1,021,472</u></u>

5. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Provision of Care	<u><u>124,741</u></u>	<u><u>14,384</u></u>	<u><u>139,125</u></u>

6. AUDITORS' REMUNERATION

	2024	2023
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u><u>3,000</u></u>	<u><u>3,000</u></u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

COMPASS CHILD AND FAMILY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

8. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	689,370	467,541
Social security costs	55,212	37,734
Other pension costs	<u>12,000</u>	<u>8,909</u>
	<u>756,582</u>	<u>514,184</u>

The average monthly number of employees during the year was as follows:

	2024	2023
	<u>25</u>	<u>19</u>
Administration and care staff		

One employee received emoluments between £60,000 - £69,999.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	94,422	422,597	517,019
Other trading activities	<u>689,398</u>	<u>-</u>	<u>689,398</u>
Total	<u>783,820</u>	<u>422,597</u>	<u>1,206,417</u>
EXPENDITURE ON			
Charitable activities			
Provision of Care	754,403	-	754,403
Other	<u>7,184</u>	<u>-</u>	<u>7,184</u>
Total	<u>761,587</u>	<u>-</u>	<u>761,587</u>
NET INCOME	22,233	422,597	444,830
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>(398,695)</u>	<u>10,404</u>	<u>(388,291)</u>
TOTAL FUNDS CARRIED FORWARD	<u>(376,462)</u>	<u>433,001</u>	<u>56,539</u>

COMPASS CHILD AND FAMILY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

10. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Motor vehicles £	Totals £
COST				
At 1 January 2024 and 31 December 2024	<u>765,757</u>	<u>31,707</u>	<u>19,344</u>	<u>816,808</u>
DEPRECIATION				
At 1 January 2024	-	9,986	2,895	12,881
Charge for year	<u>-</u>	<u>3,171</u>	<u>4,112</u>	<u>7,283</u>
At 31 December 2024	<u>-</u>	<u>13,157</u>	<u>7,007</u>	<u>20,164</u>
NET BOOK VALUE				
At 31 December 2024	<u>765,757</u>	<u>18,550</u>	<u>12,337</u>	<u>796,644</u>
At 31 December 2023	<u>765,757</u>	<u>21,721</u>	<u>16,449</u>	<u>803,927</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	162,995	47,899
Other debtors	4,700	8,000
Prepayments and accrued income	<u>7,491</u>	<u>9,000</u>
	<u>175,186</u>	<u>64,899</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	2,469	5,916
Taxation and social security	23,405	14,925
Other creditors	<u>54,019</u>	<u>22,526</u>
	<u>79,893</u>	<u>43,367</u>

COMPASS CHILD AND FAMILY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Other creditors	<u>777,409</u>	<u>823,299</u>

14. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>43,758</u>	<u>13,224</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>10,611</u>	<u>13,224</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>33,809</u>	<u>39,672</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	732,989	770,403

15. MOVEMENT IN FUNDS

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted funds			
General fund	(376,462)	178,134	(198,328)
Restricted funds			
House acquisition	433,001	-	433,001
TOTAL FUNDS	<u>56,539</u>	<u>178,134</u>	<u>234,673</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,188,373	(1,010,239)	178,134
TOTAL FUNDS	<u>1,188,373</u>	<u>(1,010,239)</u>	<u>178,134</u>

COMPASS CHILD AND FAMILY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	(398,695)	22,233	(376,462)
Restricted funds			
House acquisition	10,404	422,597	433,001
TOTAL FUNDS	<u>(388,291)</u>	<u>444,830</u>	<u>56,539</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	783,820	(761,587)	22,233
Restricted funds			
House acquisition	422,597	-	422,597
TOTAL FUNDS	<u>1,206,417</u>	<u>(761,587)</u>	<u>444,830</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/23 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	(398,695)	200,367	(198,328)
Restricted funds			
House acquisition	10,404	422,597	433,001
TOTAL FUNDS	<u>(388,291)</u>	<u>622,964</u>	<u>234,673</u>

COMPASS CHILD AND FAMILY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,972,193	(1,771,826)	200,367
Restricted funds			
House acquisition	422,597	-	422,597
TOTAL FUNDS	<u>2,394,790</u>	<u>(1,771,826)</u>	<u>622,964</u>

16. RELATED PARTY DISCLOSURES

During the year the charity received donations of £69,556 (2023 - £514,019) from KJSH - Verein für Kinder-, Jugend- und Soziale Hilfen e. V., a charity registered in Germany. During the year the charity also made payment for services received in year totalling £4,774 (2023 - £2,660) to Compass Child and Family Services CLG, a charity registered in Ireland.

At the balance sheet date £455,027 (2023 - £487,708) was still outstanding on the loan provided by Compass Child and Family Services CLG, and £366,141 (2023 - £348,815) was still outstanding of the loans provided by KJSH - Verein für Kinder-, Jugend- und Soziale Hilfen e. V., this includes an additional loan received of £33,493 (2023 - £25,547). Both loans received in 2023 and 2024 were fully repaid in January 2025.

Both KJSH - Verein für Kinder-, Jugend- und Soziale Hilfen e. V. and Compass Child and Family Services CLG share common trustees with Compass Child and Family Services.

17. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.