

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)

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



Company Number: 02235061
Charity Number: 700335

CONTENTS

	Page
Trustees' Annual Report	2
Statements of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11

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

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

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

OBJECTIVES AND ACTIVITIES

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

The secondary objective is to provide training courses for counsellors.

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

ACHIEVEMENTS AND PERFORMANCE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FINANCIAL REVIEW

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

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

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

INVESTMENTS

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

RISK MANAGEMENT

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

RESERVES POLICY

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

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

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

PLANS FOR THE FUTURE

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

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

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

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

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

Covid-19 Update

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

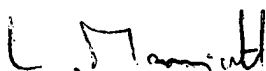
Overall responsibility for the direction of the charitable company rests with the Council of Management. A Director and staff are employed to carry out the day-to-day functions of the charitable company. The charitable company operates an Equal Opportunities Policy in connection with the appointment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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Compass (Counselling on Merseyside-Pastoral and Supporting Service)	
Company Number	02235061	
Charity Number	700335	
Registered office	151 Dale Street, Liverpool, Merseyside, L2 2AH	
Trustees	David Ashton Janette Carr Colin Davies John Paul Kelly Jenna Kenyani Lee Marriott (Treasurer) Amanda Phillips Phillip Shackell Carol Toner Antony Turnbull (Chair)	(Resigned 22 nd October 2021) (Appointed 27 th January 2021) (Resigned 17 th June 2021) (Resigned 22 nd October 2021) (Appointed 27 th October 2021) (Resigned 16 th April 2021) (Appointed 27 th October 2021) (Appointed 27 th October 2021)
Independent Examiner	Paula Sanchez ACCA C/o LCVS 151 Dale Street, Liverpool, L2 2AH	
Bankers	Allied Irish Bank, Old Hall Street, Liverpool, L3 9PP	

Signed on behalf of the Board of Trustees


.....
L Marriott
Trustee

Date: 6/7/22

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

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

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

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

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

By the Order of the board,



.....
L Marriott
Trustee

151 Dale Street,
Liverpool,
Merseyside,
L2 2AH

Date: 6/7/22

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

Respective responsibilities of trustees and examiner

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

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

Name: **Paula Sanchez**

Relevant professional qualification or body: **ACCA**

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

Dated:18th July 2022.....



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

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

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

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

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

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

COMPANY NUMBER: 02235061

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

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

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

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

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

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

Approved by the Board on13-7-22....., and signed on their behalf by:

L. Marriott

.....
L Marriott
Trustee

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

1. Limited Liability

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

2. Accounting Policies

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

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

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

Going concern

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

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

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

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

Fund accounting

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

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

Income recognition

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

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

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

COMPASS (COUNSELLING ON MERSEYSIDE – PASTORAL AND SUPPORTING SERVICE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

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

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

Expenditure recognition

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

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

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

Fixed assets

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

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

Investments

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

Cash and cash equivalents

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

Financial instruments

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

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Taxation

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

3. Income and endowments from:

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

Donations and legacies in 2020 relate wholly to unrestricted funds.

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

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

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

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

Other trading activities in 2020 related wholly to unrestricted funds.

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

Investments in 2020 related wholly to unrestricted funds.

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

4. Expenditure on charitable activities

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

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

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

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

c. Particulars of Employees:

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

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

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

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

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

5. Tangible fixed assets

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

6. Debtors

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

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

7. Creditors: amounts falling due within one year

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

8. Analysis of Net Assets between Funds

2021

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

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

2020

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

9. Unrestricted Funds
2021

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

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

2020

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

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

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

10. Restricted Funds

2021

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

2020

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

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

Description of Funds

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

John Moores Foundation – Contribution towards counselling service.

LCR Cares - Contribution towards counselling service.

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

LCVS Community Impact Fund - Contribution towards counselling service.

Liverpool City Council- Community Mental Health Fund-

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

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

Lloyds Bank Foundation - Contribution towards counselling service.

Medicash Foundation - Contribution towards 'Community Counselling Service'.

National Lottery Awards for all- Contribution towards counselling services

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

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

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

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

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

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

11. Operating Lease Commitments

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

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

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

12. Related Party Transactions

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

13. Guarantees

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