

**COMPASS - SERVICES TO TACKLE  
PROBLEM DRUG USE**

**(A company limited by guarantee)**

**ANNUAL REPORT AND FINANCIAL  
STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2018**

# **COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE**

(A company limited by guarantee)

## **CONTENTS**

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	<b>Page</b>
Reference and administrative details of the charity, its directors and advisers	<b>1</b>
Directors' report	<b>2 - 7</b>
Directors' responsibilities statement	<b>8</b>
Independent auditor's report	<b>9 - 11</b>
Statement of financial activities	<b>12</b>
Balance sheet	<b>13</b>
Statement of cash flows	<b>14</b>
Notes to the financial statements	<b>15 - 27</b>

## **COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE**

(A company limited by guarantee)

### **REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS DIRECTORS AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2018**

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#### **Directors**

C E Wesley, Non-executive director/Chair

S Hamer OBE, Chief Executive (resigned 31 December 2017)

R V Bundock, Chief Executive (previously executive director appointed Chief Executive 1 January 2018)

A J Begg, Non-executive director

A J Biddle, Non-executive director

R B Clark CBE, Non-executive director

D Webster, Non-executive director

P Webster, Non-executive director

C Wood, Non-executive director

M E Roberts, Executive director

J Hughes, Executive director (appointed 17 May 2018)

#### **Company registered number**

02054594

#### **Charity registered number**

518048

#### **Registered office**

Floor 2, Kensington House, Westminster Place, York Business Park, York, YO26 6RW

#### **Company secretary**

M E Roberts

#### **Chief Executive**

R V Bundock

#### **Independent auditor**

BHP LLP, Rievaulx House, 1 St Mary's Court, Blossom Street, York, YO24 1AH

#### **Bankers**

The Royal Bank of Scotland, 6 Nessgate, York, YO1 1FY

#### **Solicitors**

CMS, 1 South Quays, Victoria Quays, Sheffield, S2 5SY

## COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE

(A company limited by guarantee)

### DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2018

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The Directors present their annual report together with the audited financial statements of Compass-Services To Tackle Problem Drug Use (the company) for the year ended 31 March 2018. The Directors confirm that the annual report and financial statements comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

#### ***Objectives and Activities***

##### **a. Policies and objectives**

The company was established in 1986, for the public benefit, and has the following objectives:

- (i) the relief of individuals, families and communities from the health, social and economic problems and crime that attend substance misuse;
- (ii) the prevention or reduction of the crime that attends substance misuse by providing services to substance misusers that enable them to become drug free and therefore reduces their need to commit crimes to buy illicit substances;
- (iii) the support of individuals who misuse substances or who are at risk of misusing substances to achieve stable and productive lives that are free from substance misuse through the delivery of services at all stages of the journey to abstinence;
- (iv) the advancement of the education of persons working in or generally concerned in the field of drug and alcohol services and of the public generally in problems resulting from substance misuse;
- (v) to promote the health and well being of children, young people and adults by such exclusively charitable means as the Trustees shall from time to time determine.

The Directors review the performance, aims and objectives of the company every year. In carrying out the review, the Directors refer to the Charity Commission's guidance on public benefit to ensure that all activities meet that guidance.

##### **b. Activities for achieving objectives**

Compass' service range spans the prevention, early help, treatment and recovery process, including identification of risky behaviours and universal services in its School Health and Wellbeing service. Its services have a wide geographical spread with services based in Yorkshire, the Midlands, South East and London and have clients from age of three years.

#### ***Strategic Report***

##### **a. Strategy 2016 to 2020**

In 2017/18 Compass continued to implement its four-year strategy, which set out an ambition for Compass to be recognised widely for its:

- *Innovation, with a strong focus on ground up development that faithfully articulates the end user experience in inventive and effective responses to multiple needs and makes creative and efficient use of diminishing investment*
- *Delivery of consistently safe, effective and high impact models of care that are replicable in any circumstance*



## COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE

(A company limited by guarantee)

### DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2018

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The strategy is predicated upon a belief that significant and escalating reductions to investment in public services will continue to hit the health and social care market hard. Compass understands that commissioning bodies have to make difficult choices and Compass can use its expertise and approach in delivering care to help commissioners find creative solutions to local problems and make efficient use of diminishing resources.

To make the changes Compass believes are necessary to shape the future of health and social care, Compass is concentrating its efforts on two key areas:

- *Developing service models that are multi dimensional, responsive to multiple vulnerabilities and span the life course*
- *Developing Compass' capacity to innovate from the ground up, harnessing the expertise within Compass to help commissioners realise a broader health and social care response to the wide ranging needs of local communities*

Over the past year, Compass has taken the necessary steps to re-organise its operations to become better aligned to its strategic aims with a greater focus on holistic and whole family needs; changing its directorate split from young people and adults to universal and specialist directorates. This has resulted in bringing services and leaders together who share common aims whilst creating an environment in which teams can share experiences and learn from each other and use their knowledge to inform and shape other parts of the health and social care system.

During 2017/18 Compass added a new young peoples' risky behaviour contract in Tower Hamlets in partnership with Kings College Hospital NHS Trust. This collaborative partnership led by Compass builds on the organisation's growing expertise of developing integrated models to address multiple risk-taking, and using a complementary range of skill mix professionals from different backgrounds. The Tower Hamlets Young People's Health and Wellbeing Service ('Safe East') incorporates strands specific to substance misuse (including smoking cessation) and sexual health (including exploitation and coercive relationships).

During the year there has been a great focus on implementing our other two new innovative contracts; Lewisham Young Peoples Health and Wellbeing Service ('The Hub') and North Yorkshire Mental Health Schools Service ('BUZZ'). Both services are unique in their design and ambition and Compass has worked hard with commissioners and stakeholders to recruit a solution focused skill mix workforce, fit for the future.

Compass' School Health and Wellbeing Service produced its second annual report. The data shows Compass has extended its reach by collecting public health information from more than 9,500 school-aged children and parents/carers in reception, Year 6 and Year 9 using HAPI – an online health needs assessment tool. This enabled our teams to determine actual evidenced need at individual, school, locality and population level. This approach continues to be used with 99 percent of primary and secondary schools in the county and a wide range of public health commissioners to inform local needs assessment and strategic plans to tackle issues such as oral health and obesity.

Compass continues to broaden its digital offer as part of its service design working with partners such as ChatHealth (parent/carer and adolescent texting service), Kooth (online counselling) and developing teen podcasts in collaboration with Radio 1 and Youth Health Champions. Over the next year Compass will work with our Youth Health Champions to further develop Compass' digital offer so that it is easy to navigate and is relevant with today's youth culture.

Compass is building a body of operational and strategic partnerships and external topic experts who can help the organisation achieve its strategic aims. Service user experience will be improved by developing an integrated approach that ensures services deliver timely care whilst not working in isolation nor duplicating activity. Having a wide range of statutory and non statutory partners is integral to creating a whole system approach and Compass will continue to build on its existing partnerships in 2018/19.



## **COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE**

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### **DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2018**

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Over the life of the strategy, Compass will aim to strengthen further its financial position through the acquisition of new business. This growth will be in a manageable way, ensuring quality, innovation and high levels of performance in order to enhance Compass' long term sustainability.

#### **b. Risks to strategy**

Clear milestones have been set for all elements required to meet the objectives and these are regularly reviewed by both the Senior Management Team and the Directors. Necessary adjustments are made to priorities and resources to ensure the overall plan is delivered.

#### **c. Review of activities**

Compass continues to broaden its range of activities across universal, targeted and specialist provision for individuals and families from three years upwards; in particular adding new areas of activity such as Clinic in a Box (contraception), smoking cessation and working with young people involved in gangs. Through a continuous cycle of improvement and effective partnerships with professionals, commissioners and stakeholders, Compass remains focused on developing its range of integrated models based on actual evidenced need encompassing physical health, emotional wellbeing and lifestyle behaviours (specifically substance misuse, sexual health, coercive relationships and mental health).

In 2017/18 Compass has been at the forefront of developing a School Readiness Pilot to increase children's ability to be ready to learn by the time they start primary school. As part of its Warwickshire school health contract, Compass is working with commissioners, early year's settings such as nurseries and health visitors in the north of the county to develop and embed a public health needs assessment check for children at three and half years. This incorporates increasing the competence and confidence of early year's professionals to enable parents/carers to respond to common health needs at this age. A number of different approaches are being evaluated by Warwick University.

As part of Compass' new North Yorkshire BUZZ Service, our health and wellbeing team has successfully delivered the first of three tiers of mental health training to teachers and professionals in 282 (80 per cent) primary and secondary schools in the county. Framed by Young Mind's Academic Resilience Programme, the training promotes adopting a whole school approach to identifying and responding to pupils' mental health and emotional wellbeing needs. In the first year of its delivery, Compass has trained over 5,000 professionals and incorporated social media such as twitter to raise professional awareness, knowledge and best practice.

In 2017/18 Compass delivered an extensive range of high impacting services to over 13,000 children, young people, adults and families across Yorkshire, the Midlands, London and the South East. Compass services pride themselves on having minimal waiting times, with 99 per cent of individuals seen within five working days from referral. Engagement is maintained through a holistic, person-centred approach and has been the foundation to helping over 8,000 people achieve successful outcomes. In addition, as a result of effective through care and aftercare, representations were less than 1.5 per cent of individuals accessing services.

#### **e. Investment policy**

The Directors have the power to invest in such assets as they consider appropriate. The company has a policy of keeping any surplus liquid funds in short term deposits which can be readily accessed. Investments in property are permitted if the purchase of a property is for the use of furthering the organisation's activities.

## **COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE**

(A company limited by guarantee)

### **DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2018**

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#### *Financial review*

##### **a. Going concern**

The Directors are of the opinion that Compass is a going concern on the basis of the level of its reserves and the level of income which will be delivered in the next two years via contracts currently secured.

##### **b. Financial review**

Income during the year fell to £7.07 Million from the previous year's figure of £7.41 Million as a result of timing differences in the winning and losing of contracts. An adult contract was lost at the beginning of the year and new contracts won commenced in April and May 2017 and January in 2018. Expenditure has followed broadly the same trend at £7.16 Million compared to £7.26 Million though there has been a small increase in central overheads which reflected the Board's desire to invest in business development during 2017/18 and which resulted in a designated reserve created at March 2017 for this purpose.

Net income fell almost £158,000 from £69,887 to the year's net expenditure of £87,999. This movement came about as a result of timing differences in the winning of contracts whilst expending specific sums on business development held previously in the designated reserve.

##### **c. Reserves policy**

The Directors recognise the need to have reserves in place to ensure the sustainability of the organisation in the event of the loss of a major contract. The Directors are also aware of the need to balance the levels of free reserves with the need to maximise the service delivered to current beneficiaries.

The Directors have agreed a method of calculating the minimum reserves requirement that Compass prudently needs to hold. The calculation takes into account the need for working capital, any long term lease commitments, levels of potential redundancy liability and assessment of the likelihood of the liabilities crystallising. Using this methodology, the minimum requirement at 31 March 2018 is £1.36 Million.

The free reserves at 31 March 2018 are £1.63 Million. This figure takes into account of fixed assets reserve fund and the restricted fund. The excess of free reserves over the reserves required will be used to support future business growth.

##### **d. Principal funding**

The principal funding source for the company is contractual income from Local Authorities, Clinical Commissioning Groups and Police and Crime Commissioners.

#### *Structure, governance and management*

##### **a. Constitution**

The charity is constituted as a company limited by guarantee and governed by its Articles of Association which set out a Unitary Board arrangement whereby Executive Directors share with Non-Executive Directors full responsibility under law for managing the affairs of the company.



## **COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE**

(A company limited by guarantee)

### **DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2018**

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#### **b. Recruitment and appointment of Directors**

The Directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known collectively as the Board of Directors. Directors are elected to the Board either to fill a vacancy or to add to the number of Board members, up to a maximum of sixteen. The Articles provide that of the total number of Directors; no less than two thirds should be Non Executive Directors. The Non Executive Directors will hold office for a term of three years and will be able to put themselves forward to be elected for a further three year term. The Chief Executive and Director of Finance are Executive Directors by virtue of office and any other Executive Directors, subject to a maximum of one third of total Board membership, are elected by the Board. The Chair of the Board is elected by the Non Executive Directors; Claire Wesley was elected to the role in March 2016.

Non Executive Directors have been recruited through advertising in local and national media, through a consultant led headhunting campaign, and through the use of professional and personal networks.

#### **c. Non-Executive Director induction and training**

All new Non Executive Directors are given a starter information pack and meet with the Chief Executive and Chair and are briefed on the history of the organisation, its current strategy and future developments in the context of related national strategy and the wider issues of social policy.

Directors regularly visit service sites, where practice issues and organisational development are discussed by staff. Directors and the Senior Management Team meet at least annually separate from standard meetings to focus on a review of the company's core vision, its values and its performance. The Non Executive Directors' training schedule covers core components such as the Role of a Director and Trustee, Health and Safety, Safeguarding Children and Equal Opportunities, as well as specific individual development needs.

#### **d. Organisational structure**

The Directors meet regularly and are responsible for the strategic direction and policy of the company. Currently there are ten Directors, three of whom are Executive Directors. The seven Non Executive Directors are drawn from a variety of professional backgrounds relevant to the work of the company.

A scheme of delegation is in place and day to day responsibility for the administration of the company and the delivery of the services rests with the Chief Executive and the Senior Management Team.

#### **e. Risk management**

The Senior Management Team applies risk registers across services to support the strategic risk register approved by the Board. The Board evaluates and agrees the strategic plan and annual business plan which together ensure that risks are identified and evaluated for likelihood of crystallisation, and to support effective decision making.

The strategic risk register is reviewed at each meeting of the Audit and Risk Committee when procedures and mitigation of controls are tested to maintain all risks within the Board's agreed tolerance to risk. The Board's accountability for risk extends to the annual approval of its risk management policy and risk appetite statement. In turn the Senior Management Team is responsible for setting and communicating clear control principles for managers and staff.



## COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE

(A company limited by guarantee)

### DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2018

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The principal risks to which Compass is exposed are regulatory/compliance and financial risks. Key risks with their corresponding risk scores are highlighted for the Board in a risk map. Risks are also monitored in line with a series of key performance indicators. The risks in relation to Data Protection are managed through Compass' Information Governance policies and procedures which ensured its compliance with the General Data Protection Regulation before it came into force on 25 May 2018, and the requirements of the NHS Information Governance toolkit for business partners.

The financial risks are managed to ensure that there are sufficient resources to meet ongoing contractual obligations. Such risks are further controlled against the Directors' approved annual budget where variances are scrutinised through the year by the Audit and Risk Committee. This Committee works closely with the Business Development Committee in evaluating future opportunities. Procedures are maintained for all operations and are subject to planned reviews and updating for changes in statutory and other requirements. Compass has in place a fraud and whistleblowing policy. The Audit and Risk Committee periodically invites risk owners to attend its meetings to satisfy itself with compliance to internal controls, policies and procedures, identifying any weaknesses for corrective actions. During the year the Committee received representation from the Lead Nurse on behalf of Compass' Clinical Governance Committee and the HR Director with regard to relevant risks. The Audit and Risk Committee is also responsible for reviewing financial risks and procedures and provides the necessary assurance to the Board that systems of internal financial control are in place up to the date of approval of the annual accounts.

#### f. Key management pay and remuneration

The pay of Executive Directors is set by the Remuneration Committee, which is made up solely of Non Executive Directors. Remuneration is based on scale points relevant to a particular role, which is determined by a benchmarking exercise.

The Remuneration Committee is considering the effect on salary ranges throughout the business of the lifting of the public sector pay cap and the knock on changes in the employment market. Once this has been determined, movement to performance related pay and improvement of the overall remuneration package will be considered.

#### Disclosure of information to auditor

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

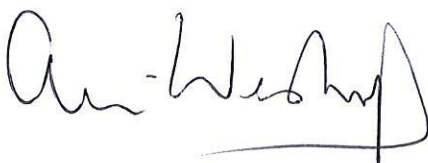
- so far as that Director is aware, there is no relevant audit information of which the charitable company's auditor is unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

#### Auditor

The auditor, BHP LLP, has indicated its willingness to continue in office. The Directors reappointed the auditors at a meeting of the Board on 12 July 2018.

This report was approved by the directors, on 12 July 2018 and signed on their behalf by:

C E Wesley  
Chair



## **COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE**

(A company limited by guarantee)

### **DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 MARCH 2018**

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The Directors (who are also trustees of Compass - Services To Tackle Problem Drug Use for the purposes of charity law) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.



## **COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE**

(A company limited by guarantee)

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE**

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#### **Opinion**

We have audited the financial statements of Compass - Services to Tackle Problem Drug Use (the 'charitable company') for the year ended 31 March 2018 set out on pages 12 to 27. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018 and of its incoming resources and application of resources, including its income and expenditure 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 Companies Act 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Respective responsibilities of Directors and auditor**

The directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.



## **COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE**

(A company limited by guarantee)

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE**

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We have nothing to report in this regard.

#### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Directors' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a Strategic report.

#### **Responsibilities of trustees**

As explained more fully in the Directors' responsibilities statement, the Directors (who are also the trustees of the charity for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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 directors are responsible for assessing the charitable company'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 directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE

(A company limited by guarantee)

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE

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#### Auditor's responsibilities for the audit of the financial statements

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 an Auditor's report 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.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditor's report.

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Jane Marshall (Senior statutory auditor)

for and on behalf of

#### BHP LLP

Chartered Accountants  
Statutory Auditors

Rievaulx House  
1 St Mary's Court  
Blossom Street  
York  
YO24 1AH

Date:

8 August 2015

**COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2018**

		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		2018	2018	2018	2017
Note		£	£	£	£
<b>Income from:</b>					
Donations and legacies	2	1,510	-	1,510	1,505
Charitable activities	4	-	7,068,444	7,068,444	7,383,653
Investments	3	4,823	-	4,823	9,261
Other income	5	-	-	-	14,404
<b>Total income</b>		<b>6,333</b>	<b>7,068,444</b>	<b>7,074,777</b>	<b>7,408,823</b>
<b>Expenditure on:</b>					
<b>Charitable activities:</b>					
Other charitable activities	6	-	7,126,507	7,126,507	7,219,923
Governance	8	36,264	-	36,264	37,183
<b>Total expenditure</b>	9	<b>36,264</b>	<b>7,126,507</b>	<b>7,162,771</b>	<b>7,257,106</b>
<b>Net income / (expenditure) before transfers</b>		<b>(29,931)</b>	<b>(58,063)</b>	<b>(87,994)</b>	<b>151,717</b>
Transfers between funds	16	(48,063)	48,063	-	-
<b>Net operating income / (expenditure) before exceptional items</b>		<b>(77,994)</b>	<b>(10,000)</b>	<b>(87,994)</b>	<b>151,717</b>
Exceptional item: adjustment for income contract retention		-	-	-	(81,830)
<b>Net income/(expenditure) and net movement in funds</b>		<b>(77,994)</b>	<b>(10,000)</b>	<b>(87,994)</b>	<b>69,887</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		2,086,490	24,000	2,110,490	2,040,603
<b>Total funds carried forward</b>		<b>2,008,496</b>	<b>14,000</b>	<b>2,022,496</b>	<b>2,110,490</b>

All activities relate to continuing operations.

The notes on pages 15 to 27 form part of these financial statements



**COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE**

(A company limited by guarantee)

REGISTERED NUMBER: 02054594

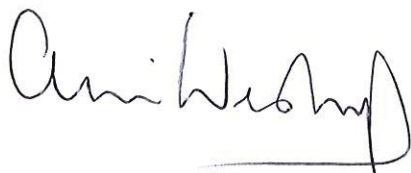
**BALANCE SHEET****AS AT 31 MARCH 2018**

			2018	2017
	Note	£	£	£
<b>Fixed assets</b>				
Tangible assets	13		516,441	220,592
<b>Current assets</b>				
Debtors	14	1,169,449	1,414,271	
Cash at bank and in hand		<u>1,144,791</u>	<u>1,776,549</u>	
		2,314,240	3,190,820	
<b>Creditors: amounts falling due within one year</b>	15	<u>(808,185)</u>	<u>(1,300,922)</u>	
<b>Net current assets</b>			1,506,055	1,889,898
<b>Net assets</b>			<u>2,022,496</u>	<u>2,110,490</u>
<b>Charity Funds</b>				
Restricted funds	16		14,000	24,000
Unrestricted funds:	16			
General funds		1,632,054	1,959,490	
Designated funds		<u>376,442</u>	<u>127,000</u>	
			2,086,490	
<b>Total Charity funds</b>			<u>2,022,496</u>	<u>2,110,490</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the directors on 12 July 2018 and signed on their behalf, by:

C E Wesley  
Chair



R V Bundock  
Chief Executive



The notes on pages 15 to 27 form part of these financial statements

**COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE**

(A company limited by guarantee)

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2018**

	Note	2018 £	2017 £
<b>Cash flows from operating activities</b>			
Net cash used in operating activities		<u>(265,717)</u>	<u>(302,624)</u>
<b>Cash flows from investing activities:</b>			
Bank interest		4,823	9,261
Purchase of fixtures and fittings		<u>(370,864)</u>	<u>(33,790)</u>
<b>Net cash used in investing activities</b>		<u>(366,041)</u>	<u>(24,529)</u>
<b>Change in cash and cash equivalents in the year</b>		<b>(631,758)</b>	<b>(327,153)</b>
Cash and cash equivalents brought forward		<u>1,776,549</u>	<u>2,103,702</u>
<b>Cash and cash equivalents carried forward</b>		<u><b>1,144,791</b></u>	<u><b>1,776,549</b></u>

The notes on pages 15 to 27 form part of these financial statements.

## COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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#### 1. Accounting policies

##### *1.1 Basis of preparation of financial statements*

The financial statements have been prepared in accordance with 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) (issued on 16 July 2014, as updated through Update Bulletin 1 published on 2 February 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Compass - Services to Tackle Problem Drug Use meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

These financial statements are prepared in Sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

##### *1.2 Company status*

Compass - Services to tackle problem drug use is a company limited by guarantee. The members of the company are the Directors named on page 1. In the event of the being wound up, the liability in respect of the guarantee is limited to £1 per member. The registered office of the charity is given in the charity information on page 1.

##### *1.3 Fund accounting*

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.



## COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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#### 1. Accounting policies (continued)

##### 1.4 Income

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants and contracts income due for the year have been included in full and have been allocated as restricted income where appropriate.

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance are allocated to the applicable expenditure headings.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

##### 1.6 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the charity has adequate resources to continue in existence for the foreseeable future. The Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.7 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	4% straight line
Short-term leasehold property	-	10% straight line
improvements		
Computer equipment and fixtures & fittings	-	33.33% straight line

##### 1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

## COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

---

#### 1. Accounting policies (continued)

##### **1.9 Operating leases**

Rentals under operating leases are charged to the SOFA on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

##### **1.10 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### **1.11 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### **1.12 Creditors and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

##### **1.13 Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

##### **1.14 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year in accordance with section 28 of FRS 102.

##### **1.15 Employee benefits**

When employees have rendered service to the company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

## COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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#### 1. Accounting policies (continued)

##### *1.16 Critical accounting estimates and areas of judgment*

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### 2. Income from donations and legacies

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Donations	1,510	-	1,510	1,505
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2017	1,505	-	1,505	
	<hr/>	<hr/>	<hr/>	

#### 3. Investment income

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Bank interest receivable	4,823	-	4,823	9,261
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2017	9,261	-	9,261	
	<hr/>	<hr/>	<hr/>	



## COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

#### 4. Income from charitable activities

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Contract income - Adult services	-	1,421,915	1,421,915	3,241,461
Contract income - Young person services	-	5,646,529	5,646,529	4,142,192
	-	7,068,444	7,068,444	7,383,653
Total 2017	-	7,383,653	7,383,653	

#### 5. Other income

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Sundry income	-	-	-	14,404

#### 6. Analysis of expenditure on charitable activities

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Adult services	-	1,740,984	1,740,984	3,178,043
Young person services	-	5,385,523	5,385,523	4,041,880
	-	7,126,507	7,126,507	7,219,923

Of the 2017 expenditure on charitable activities £7,219,923 was restricted.

# COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

### 7. Support costs

	Adult Services	Young Person Services	Total 2018	Total 2017
	£	£	£	£
Support costs	120,500	372,752	493,252	428,450
Total 2017	188,606	239,844	428,450	

Support costs, which are included within expenditure on charitable activities (Note 6), cover the costs of governance and HR, Finance and Administration departments. They have been allocated on the basis of direct costs.

### 8. Governance costs

	Unrestricted funds 2018	Restricted funds 2018	Total funds 2018	Total funds 2017
	£	£	£	£
Audit fee	12,000	-	12,000	12,000
Staff cost allocation	24,264	-	24,264	25,183
	36,264	-	36,264	37,183

Of the 2017 expenditure on governance costs, £37,183 was unrestricted.

### 9. Analysis of resources expended by expenditure type

	Staff costs 2018	Depreciation 2018	Other costs 2018	Total 2018	Total 2017
	£	£	£	£	£
Adult services	1,162,342	18,326	560,316	1,740,984	3,178,043
Young person services	4,045,791	56,689	1,283,043	5,385,523	4,041,880
Sub total	5,208,133	75,015	1,843,359	7,126,507	7,219,923
Expenditure on governance	24,264	-	12,000	36,264	37,183
Total	5,232,397	75,015	1,855,359	7,162,771	7,257,106

## COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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#### 10. Net income/(expenditure)

This is stated after charging:

	2018 £	2017 £
Depreciation of tangible fixed assets:		
- owned by the charity	75,015	47,326
Auditor's remuneration - audit	12,000	12,000
	<u>87,015</u>	<u>59,326</u>

#### 11. Staff costs

Staff costs were as follows:

	2018 £	2017 £
Wages and salaries	4,656,325	4,833,002
Social security costs	355,775	385,893
Staff pension costs	220,297	230,742
	<u>5,232,397</u>	<u>5,449,637</u>

Redundancy or termination payments which are included as an expense within wages and salaries above, amounted to £58,447 (2017: £nil).

The average number of employees was 159 (2017: 165).

	2018 No.	2017 No.
Project staff	151	157
Administrative staff	8	8
	<u>159</u>	<u>165</u>

The number of higher paid employees was:

	2018 No.	2017 No.
In the band £ 60,001 - £ 70,000	1	1
In the band £ 70,001 - £ 80,000	1	1
In the band £ 80,001 - £ 90,000	1	0
In the band £ 90,001 - £100,000	0	1



## COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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#### 12. Directors' remuneration

Details of Executive Directors' remuneration and expenses are given below.

	2018 £	2017 £
Executive Directors' remuneration	<u>223,420</u>	<u>225,000</u>

During the year retirement benefits were accruing to 2 directors (2017 - 2) in respect of defined contribution pension schemes.

The highest paid director received remuneration of £84,531 (2017 - £94,600).

The Executive Directors' individual remuneration was:

S Hamer - £78,889 (2017: £94,600);  
M Roberts - £60,000 (2017: £60,000);  
R Bundock - £84,531 (2017: £70,400);

No remuneration was paid to the Non-Executive Directors during the year.

Executive Directors received expenses amounting to £5,691 in the current year (2017: £10,778)

Non-Executive Directors received expenses amounting to £4,365 in the current year (2017: £1,905)

## COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

#### 13. Tangible fixed assets

	Freehold property £	Short-term leasehold property improvements £	Computer equipment, fixtures and fittings £	Total £
<b>Cost or valuation</b>				
At 1 April 2017	140,000	-	159,414	299,414
Additions	-	259,484	111,380	370,864
At 31 March 2018	140,000	259,484	270,794	670,278
<b>Depreciation</b>				
At 1 April 2017	-	-	78,822	78,822
Charge for the year	-	15,137	59,878	75,015
At 31 March 2018	-	15,137	138,700	153,837
<b>Net book value</b>				
At 31 March 2018	140,000	244,347	132,094	516,441
At 31 March 2017	140,000	-	80,592	220,592

The company owns one freehold property as at 31 March 2018, which is no longer in use for charitable activities and has been placed on the market for sale. The property is included at valuation.

If the land and buildings had not been included at valuation they would have been included under the historical cost convention as follows:

	2018 £	2017 £
Cost	220,000	220,000
Accumulated depreciation	(70,400)	(61,600)
Net book value	149,600	158,400

#### 14. Debtors

	2018 £	2017 £
Trade debtors	439,071	909,856
Prepayments and accrued income	730,378	504,415
	1,169,449	1,414,271

# COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

### 15. Creditors: Amounts falling due within one year

	2018 £	2017 £
Trade creditors	350,631	350,647
Other taxation and social security	118,469	119,910
Other creditors	140,000	140,000
Accruals and deferred income	199,085	690,365
	<b>808,185</b>	<b>1,300,922</b>

#### *Deferred income*

Deferred income at 1 April 2017	536,000
Resources deferred during the year	50,000
Amounts released from previous years	(536,000)
Deferred income at 31 March 2018	<b>50,000</b>

Within other creditors, £140,000 (2017: £140,000) relates to a grant from Hull Teaching Primary Care Trust to Compass to enable the purchase of freehold property at 27 Beverley Road, Hull. A legal charge has been taken out by Hull PCT on this property.

Within accruals and deferred income is a balance of £50,000 (2017: £536,000) for deferred income. This relates to amounts received in advance of the contract or work commencing.

Total pension commitments, which are included within creditors, amount to £31,805 (2017: £31,101).

### 16. Statement of funds

#### Statement of funds - current year

	Balance at 1 April 2017 £	Income £	*Resources Expended £	Transfers in/out £	Balance at 31 March 2018 £
<b>Designated funds</b>					
Operational development	127,000	-	-	(127,000)	-
Fixed asset reserve fund	-	-	-	376,442	376,442
	<b>127,000</b>	<b>-</b>	<b>-</b>	<b>249,442</b>	<b>376,442</b>
<b>General funds</b>					
General funds	1,959,490	6,333	(36,264)	(297,505)	1,632,054
Total unrestricted funds	<b>2,086,490</b>	<b>6,333</b>	<b>(36,264)</b>	<b>(48,063)</b>	<b>2,008,496</b>



## COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

#### *Restricted funds*

Adult services	-	1,421,915	(1,740,984)	319,069	-
Young person services	24,000	5,646,529	(5,385,523)	(271,006)	14,000
	<u>24,000</u>	<u>7,068,444</u>	<u>(7,126,507)</u>	<u>48,063</u>	<u>14,000</u>
Total of funds	<u>2,110,490</u>	<u>7,074,777</u>	<u>(7,162,771)</u>	<u>-</u>	<u>2,022,496</u>

#### Statement of funds - prior year

	Balance at 1 April 2016 £	Income £	*Resources Expended £	Transfers in/out £	Balance at 31 March 2017 £
Operational development	-	-	-	127,000	127,000
<b>General funds</b>					
General funds	1,901,650	25,170	(37,183)	69,853	1,959,490
<b>Restricted funds</b>					
Adult services	-	4,142,192	(4,041,880)	(76,312)	24,000
Young person services	138,953	3,241,461	(3,259,873)	(120,541)	-
	<u>138,953</u>	<u>7,383,653</u>	<u>(7,301,753)</u>	<u>(196,853)</u>	<u>24,000</u>
Total of funds	<u>2,040,603</u>	<u>7,408,823</u>	<u>(7,338,936)</u>	<u>-</u>	<u>2,110,490</u>

#### Summary of funds - current year

	Balance at 1 April 2017 £	Income £	*Resources Expended £	Transfers in/out £	Balance at 31 March 2018 £
Designated funds	127,000	-	-	249,442	376,442
Unrestricted funds	1,959,490	6,333	(36,264)	(297,505)	1,632,054
	<u>2,086,490</u>	<u>6,333</u>	<u>(36,264)</u>	<u>(48,063)</u>	<u>2,008,496</u>
Restricted funds	24,000	7,068,444	(7,126,507)	48,063	14,000
	<u>2,110,490</u>	<u>7,074,777</u>	<u>(7,162,771)</u>	<u>-</u>	<u>2,022,496</u>

## COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

#### 16. Statement of funds (continued)

##### Summary of funds - prior year

	Balance at 1 April 2016 £	Income £	*Resources Expended £	Transfers in/out £	Balance at 31 March 2017 £
Designated funds	-	-	-	127,000	127,000
General funds	1,901,650	25,170	(37,183)	69,853	1,959,490
	<u>1,901,650</u>	<u>25,170</u>	<u>(37,183)</u>	<u>196,853</u>	<u>2,086,490</u>
Restricted funds	138,953	7,383,653	(7,301,753)	(196,853)	24,000
	<u>2,040,603</u>	<u>7,408,823</u>	<u>(7,338,936)</u>	<u>-</u>	<u>2,110,490</u>

\* Resources expended includes the exceptional item charged to the SOFA.

Restricted funds are for the provision of services commissioned from Young People and Adult Services to tackle issues in Health and Well-being. Where applicable surpluses accrued in the year are released to general reserves to be used for the charitable purpose of the Company. These are shown as transfers between funds. The restricted funds carried forward are available to carry out research into the effectiveness of delivery in Early Interventions Services and the Healthy Child Programme.

During the year, the charity transferred fixed assets to a separate designated fixed asset fund within unrestricted funds, to enable greater clarity on the free reserves position.

#### 17. Analysis of net assets between funds

##### Analysis of net assets between funds - current year

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	516,441	-	516,441
Current assets	2,300,240	14,000	2,314,240
Creditors due within one year	(808,185)	-	(808,185)
	<u>2,008,496</u>	<u>14,000</u>	<u>2,022,496</u>

## COMPASS - SERVICES TO TACKLE PROBLEM DRUG USE

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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#### 17. Analysis of net assets between funds (continued)

##### Analysis of net assets between funds - prior year

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £
Tangible fixed assets	220,592	-	220,592
Current assets	3,166,820	24,000	3,190,820
Creditors due within one year	(1,300,922)	-	(1,300,922)
	<u>2,086,490</u>	<u>24,000</u>	<u>2,110,490</u>

#### 18. Operating lease commitments

At 31 March 2018, the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2018 £	2017 £
<b>Amounts payable:</b>		
Within 1 year	207,464	46,963
Between 1 and 5 years	295,727	189,708
After more than 5 years	261,000	-
Total	<u>764,191</u>	<u>236,671</u>

#### 19. Related party transactions

There were no related party transactions during either period other than the remuneration paid to Directors of the charity disclosed in Note 12 of the financial statements.



