

COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING

(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Directors	C E Wesley, Non Executive Director and Chair R V Bundock, Chief Executive S Kingsnorth, Non Executive Director C L Pendle, Non Executive Director D Webster, Non Executive Director and Vice Chair P Webster, Non Executive Director (resigned 12 May 2022) C Wood, Non Executive Director M E Roberts, Executive Director of Finance
Company registered number	02054594
Charity registered number	518048
Registered office	Studio 1, Ground Floor, Marlborough House Westminster Place York Business Park York North Yorkshire YO26 6RW
Company secretary	M E Roberts
Chief Executive	R V Bundock
Independent auditor	BHP LLP Chartered Accountants Rievaulx House 1 St Mary's Court Blossom Street York YO24 1AH
Bankers	The Royal Bank of Scotland

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**MESSAGE FROM THE CHIEF EXECUTIVE
FOR THE YEAR ENDED 31 MARCH 2022**

As a result of the pandemic, we have become much better at providing accessible services. All our services now incorporate both a face to face and virtual offer alongside one-to-one and group-based interventions. Our offer is now richer for children, young people, parents and carers and communities. Communications and digital work, using videos, podcasts, and social media campaigns, are helping us reach more Children and Young People (CYP) at risk of developing health inequalities. Services are becoming much more agile and responsive with children and young people having far greater choice as to what type of support they want to receive and how and where they want to receive it.

Recognising the breadth of the services we now deliver to differing populations, we have developed some common principles that underpin all that we do in Compass. These celebrate our diversity and create a stronger sense of belonging and inclusion, drawing from people's lived experiences. These principles are values-driven and centre on those all-important human interactions that ultimately make a difference to the quality of the individualised support and care people receive. They also help to improve health inequalities by ensuring our services are accessible to all.

We have seen continued development of early intervention and prevention services to improve the mental health and emotional wellbeing of children and young people, with the implementation of four new mental health supports teams (in education) in West and Central Lancashire. We also became an approved training provider to deliver the Department for Education's senior mental health leaders' grant funded programme to implement whole school approaches. Our programme built on learning from Compass BUZZ – our school mental health project which concluded its 4-year programme working collaboratively with nearly 400 schools and colleges to introduce and develop their own whole school approach to mental health.

We successfully retained the contracts to deliver vital services in North Yorkshire and Harrow, which is a testament to both teams for their sustained achievements.

As pleasing as these larger gains are, it is also important to celebrate those smaller projects that have made a significant impact to the lives of children and young people including securing additional funding to develop new initiatives in response to stakeholder feedback and identified gaps in provision.

Compass has:

- Co-developed referral pathways with mental health system partners in North Yorkshire to ensure children and families get the right support, first time.
- Established a Parent Peer Support Group in Barnsley for parents/carers supporting their child's mental health and emotional wellbeing.
- Delivered pupil peer wellbeing champions training and established peer networks in 50+ schools in Warwickshire and North East Lincolnshire.
- Provided dedicated support for young adults (18-25 years) in Enfield experiencing problems with substance misuse.
- Developed an interactive resilience e-toolkit for professionals and parents/carers to use with children and young people on a 1:1 or group basis.
- Relocated our Safe East service within Spotlight, a local Youth Service in Tower Hamlets making the service more accessible placed in the community.
- Increased access and engagement with young people in Harrow at risk of developing substance misuse and risky behaviours.
- Increased resource to better engage children and young people in Warwickshire not in education, employment and training who are at risk of developing substance misuse.
- Provided an additional counsellor in Barnsley to help develop training and upskilling of professionals to support children and families affected by bereavement/loss.
- Co-developed an outreach mental wellbeing offer for young people involved with youth justice in collaboration with youth offending and the youth service.
- Delivered Communities in Practice forums for education professionals to share learning and skills gained from our tiered mental health training.

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MESSAGE FROM THE CHIEF EXECUTIVE (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Next year, we have new challenges and opportunities we want to explore:

- Strengthening our user involvement and volunteer infrastructures and peer support networks across the organisation focusing on improving health equalities.
- Seeking opportunities to implement our new early intervention eating difficulties models of delivery in partnership with South Yorkshire Eating Disorder Association (SYEDA).
- Improving integrated mental health and substance misuse care pathways that stop young people being bounced in between services.

At the heart of Compass is its people. What unites us is the importance we place on adopting a values-based approach that centres on how we do things as well as what we do. This approach has been central to our achievements. I am incredibly proud to lead such a special organisation which tirelessly strives to continuously improve, and which works openly with its stakeholders to improve the lived experiences of children, young people and families wanting early help when they need it.

None of our past achievements and future goals have been or will be possible without our dedicated workforce and the incredible support of our young people, families, volunteers, commissioners, and Non Executive Directors. Their support, challenge, and willingness to share ideas which are informed by their lived experiences drives us to be better at what we do.

Rachel Bundock

Chief Executive Officer

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DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Directors present their annual report together with the audited financial statements of Compass – Services to improve health and wellbeing (the Company), for the year ended 31 March 2022.

The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Directors confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable 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 (FRS102) published in October 2019.

Objectives and activities

a. Policies and objectives

The Company was established in 1986, for the public benefit, and had the following objectives during the year to March 2022:

- (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.

To better serve its beneficiaries the Company amended its objectives by special resolution at a meeting of members held on the 12th May 2022 to:

To promote the health and well-being of children, young people, families and adults with particular focus on disadvantaged groups and those at risk of developing unhealthy lifestyles and risk taking behaviours by:

- (i) Promotion of activities that support positive health and wellbeing.
- (ii) Providing training and resources to relevant professionals to understand a wide range of health and wellbeing issues and their role in supporting individuals.
- (iii) Identification of population health needs by the gathering of information, on lived experiences of members of communities.
- (iv) Providing consultation, coaching and support to families, partners and wider stakeholders.
- (v) Delivering specialist support to those with substance misuse, sexual health and/or risky behaviour needs .
- (vi) Delivering therapeutic support to those with low to moderate mental health needs.

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.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

b. Activities for achieving objectives

Compass' activities span universal, targeted and specialist provision of public health and wellbeing related services to support children, young people, parents/carers, families, professionals, and local communities. Our core areas of activity are mental health, emotional health, and wellbeing; public health nursing and weight management; risky behaviours and substance misuse. They include delivering whole school approaches, education prevention, early help, structured treatment, and aftercare.

Underpinning these services is a thematic, tiered training and consultation programme for different stakeholders to upskill and coach them to identify children and young people with additional health and wellbeing needs early and put in place strategies to support them including making appropriate referrals. Compass has extended its public health expertise and knowledge to support employers and businesses within local communities and particular professional groups who are at greater risk of health inequalities to embed mentally healthy cultures within the workplace. Compass has increased its geographical spread with services based in Yorkshire, Lincolnshire, the Midlands, Lancashire, and London; and supports school aged children and their families from the age of four years up to 25 years for young people with special educational needs and disabilities (SEND).

Strategic report

Achievements and performance

a. Strategy

Compass recognised that in an ever changing environment where the speed of change is accelerating, a detailed four year strategy was neither desirable nor effective. In its place the Directors have agreed long term goals with detailed objectives to support their achievement.

Long Terms Goals

- To grow its contract base at a steady and sustainable rate:
 - o Secure further mental health support team (MHSTs) and school nursing contracts
 - o Secure substance misuse and risky behaviour contracts in areas where Compass already has a footprint
 - o Secure organic growth within current local contracts by broadening and deepening the offer based on evidence-need
 - o Achieve annual surpluses
- To achieve financial stability by targeting a range of key financial measures:
 - o Income of largest contract as a percentage of total income
 - o Contribution of largest contract as percentage of total income
 - o Central overheads as percentage of income
- Diversification of income streams to include workforce training and professional consultancy in the areas of mental health and wellbeing

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Strategic report (continued)

Achievements and performance (continued)

Over the past 12 months, Compass has made significant progress towards achieving its goals, despite resources being diverted to manage the continued delivery of services in a Covid environment by:

- Winning a contract to deliver four new mental health support teams (MHSTs) in Central & West Lancashire funded through NHSE, HEE and DfE.
- Expanding the coverage of the Barnsley MHST, by securing funding for a third team to provide full borough coverage along with specialist practitioners and counsellors to deliver bereavement support and develop healthy peer relationships.
- Securing significant contracts, in Positive Effect, the Company's trading arm, to provide workforce training to senior mental health leads in schools/colleges and an innovations pilot project with two London bus operators to tackle driver mental health and fatigue.
- Expanding the senior management team to reflect an increasing contract portfolio to ensure resources are available to support all services in the delivery of high quality care to our beneficiaries whilst continuing our pursuit of our strategic longer term goals

Compass aims to strengthen further its financial position through the acquisition of new business through the targeting of resources on the critically important and expanding MHST market and geographical areas where Compass already has strong representation and impact. This growth will be managed to ensure quality, innovation and high levels of performance in order to enhance Compass' long term sustainability.

b. Risks to strategy

Clear objectives with milestones have been agreed and these are reviewed regularly by both the Senior Management Team and the Directors. Adjustments are made to priorities and resources to ensure objectives are delivered.

c. Review of activities

The main challenge faced by teams throughout the year was gaining access to Compass' beneficiaries with limited availability of partner and community venues due to fluctuating Covid restrictions. As a result, delivery is now blended through a combination of face-to-face and virtual interventions using online methods such as MS teams, Zoom and digital guided self-help workbooks. Compass continued to accelerate its use of digital offers producing live and pre-recorded webinars, podcasts and videos broadcast through YouTube, and social media messaging. Compass continued to deliver a wide range of progressive health and wellbeing interventions for school-aged children, young people, parents/carers, families, and communities from four years up to 25 years, the emphasis remaining focused on co-designing, co-developing, and co-delivering early intervention models of care to identify and address issues early before problems escalate. Extensive knowledge, across a wide range of health and wellbeing issues, at different levels of support provided insight and understanding of how issues are often interconnected, multi-layered and complex. Compass uses its aggregated activity data across services for itself and partners to help:

- Determine school, locality, and population health needs
- Determine health inequalities
- Co-develop integrated care systems
- Identify trends, lessons learnt and areas for continuous improvement
- Highlight 'what works', where there are system gaps and missed opportunities
- Identify potential solutions and early interventions that improve children and families lived experiences of accessing and engaging support when they need it.

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DIRECTORS' REPORT (CONTINUED)
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Strategic report (continued)

Achievements and performance (continued)

Compass BUZZ, published its legacy report based on stakeholder feedback following completion of its four-year programme. The report, supported by a national learning event held by Compass and commissioners, captured the journey as the North Yorkshire project evolved. Including its tiered workforce training and consultation programme, upskilling over 15,000 education professionals in identifying and responding to emotional and mental health needs, co-designing an e-resource resilience toolkit for schools to facilitate wellbeing sessions with pupils on a one to one basis or in the classroom setting, embedding a Community in Practice forum for professionals to share new skills, tools, learning and best practice to aid peer development, and implementation of a peer wellbeing champions programme and network enabling pupils to have a voice, learn new skills and co-develop mentally healthy schools. BUZZ's legacy lives on with service elements now being delivered through our new county-wide Phoenix service and our MHST models of delivery. The new county-wide service, a blend of both Compass BUZZ and REACH continued to work closely with strategic partners Tees, Esk and Wear Valley NHS Foundation Trust to adopt a systemwide approach, co-developing integrated care pathways and a thresholds tool for all stakeholders to make accessing the right support as easy as possible.

The successful roll out continued of our ten Compass MHSTs in North East Lincolnshire (January 2020), Barnsley (January 2021) and West and Central Lancashire (January 2022) with each area learning from the other in implementing the Compass community-based model, underpinned by NHSE's operating manual. The ten teams are working with approximately 258 schools/colleges as part of the programme. Staff continue to be supported through a Compass-wide buddy scheme matching trainees and new staff with experienced and newly qualified Compass practitioners, supervisors, team leaders, managers, and University course tutors. As one of the Government's priorities to grow the children's mental health workforce 14 practitioners successfully completed their post graduate qualifications in low intensity CBT and clinical supervision at Sheffield University, with a further 24 set to graduate from Edge Hill University in February 2023.

Both Compass North East Lincolnshire and Barnsley MHSTs are well underway with rolling out the programme to all schools/colleges within their area (providing full coverage to all schools/colleges and pupils in the borough) and have well established locality skill mix teams who adopt a team around a cluster of schools approach to allocate their resources to deliver the full MHST based on evidenced-need (direct interventions, supporting school/college settings to develop their whole school approach, giving timely advice to settings and liaising with specialist services). Alongside specialist borough-wide roles that focus on specific mental health issues or vulnerable groups at risk of developing health inequalities:

- Counselling for families affected by child or parent/carer/sibling bereavement and loss (Barnsley) including training, consultation and support professionals
- Pilot supporting 10 mainstream settings to develop responsive approaches to supporting pupils with autism via audit, workforce training, consultation and coaching (North East Lincolnshire)
- Supporting parents/carers understanding of their child's and/or their own emotional health needs including family-based approaches and accredited Triple P online workbooks and parenting programmes facilitated by a families' practitioner (Barnsley)
- Psychoeducation workshops for school-aged pupils affected by unhealthy peer relationships including bullying and coercion (Barnsley)
- Early adopter scheme working with youth offending and the youth justice service to upskill and co-deliver a mobile community outreach mental health and emotional wellbeing offer for young people involved in restorative justice (North East Lincolnshire)

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DIRECTORS' REPORT (CONTINUED)
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Strategic report (continued)

Achievements and performance (continued)

Our Barnsley MHST has worked collaboratively with South West Yorkshire Partnership NHS Foundation Trust (SWYPFT) to co-design and implement a single point of access (SPA) which brings MHST and CAMHS practitioners physically together daily under one roof to jointly screen incoming requests for support and manage step up and step down referrals. Compass' role as an MHST deliverer is to help bring system partners together to streamline referral and care pathways to stop families having to tell their story twice and being bounced around the system. This type of collaborative approach drives partnership and system enablement and is at the heart of Compass' approach. We are looking forward to the next phase of system integration with SWYPFT by widening the SPA to involve other mental health providers.

Compass Warwickshire school nursing completed their re-branding in partnership with children and young people across the county to help raise awareness of the service and create a brand that children and young people identified with. Connect4Health, as the service is now known, worked tirelessly with all schools including colleges, pupil referral units and special schools to resume face to face public health interventions and share important public health messages across a range of platforms including resources for pupils with special education needs and disabilities. The service responded to a large increase in safeguarding referrals whilst maintaining high quality support to children, families, and professionals, with all children in care annual health reviews carried out within national timescales. The service published its fifth annual report which was well received locally and nationally.

Our risky behaviour and substance misuse services (Enfield, Tower Hamlets, Harrow, Warwickshire) continued to make good in-roads with engaging with children, young people, and young adults early on before problems escalated.

- Outreach and engagement roles focused solely on young people, parents and families enabling them to access timely brief advice in multiple ways and formats including through upskilling professionals who already knew them well
- In collaboration with SilverCloud, co-develop a self-help digital CBT-based workbook to help young people tackle their drug and/or alcohol use with light-touch coaching support as an alternative to face-to-face intervention
- Well established integrated care pathways with youth justice services including diversionary and out of court panels so young people with substance misuse needs can be identified and supported at the earliest stage
- Delivery of transitional services for 18-25 year olds to ensure young adults receive an appropriate level of care and support recognising that many may present with complex and multiple needs that requires a particular approach that isn't conducive to both child-led and adult services.

Compass' training and consultation arm, Positive Effect focused on two main strands: education and professional drivers, building on the knowledge and expertise within the organisation and groundwork carried out in establishing the brand the previous year. The team expanded following opportunities won, with a Business Development Manager and Health and Wellbeing Trainer, and external consultants who are experts in their field. Highlights included:

- Our education senior mental health leaders training course was quality assured for Department for Education grant-funding and to date have delivered to over 75 delegates: Our course suitable for education leaders from mainstream, special schools and pupil referral units, provides an online Community in Practice forum for professionals to continue their learning through peer development and utilising our interactive e-resource toolkit on multiple topics created for pupils at the different key stages and for parents/carers to use in the home setting.
- Successfully undertook a one year Peer Wellbeing Champions pilot in Warwickshire with 40 Rugby schools. Supporting an early intervention approach our Coordinator trained primary and secondary pupils to become Champions, coaching school staff to support them and embed the programme within their setting.
- Co-developed and delivered evidence-based train the trainer courses, designed by school nurses for school nurses, in partnership with the School and Public Health Nurses Association (SAPHNA) on topics including medicines management and continence.

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DIRECTORS' REPORT (CONTINUED)
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Strategic report (continued)

Achievements and performance (continued)

- Chosen by Transport for London as part of their Innovations fund to trial with two bus operators and Loughborough University as evaluators a prevention programme to improve driver mental health, fatigue, and wellbeing. Centred on adopting a whole approach via education, training, and creation of a peer network and open culture.
- Delivered workforce mental health and wellbeing training to a small number of SMEs, in preparation for re-launching this work stream in 2022.
- Supported other charities to deliver mental health and wellbeing training

d. 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.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Strategic report (continued)

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 rose to £8.00 Million from the previous year's figure of £6.86 Million. This increase resulted from the full year effect of the Barnsley contract gained in February 2021 and the partial effect of the Central and West Lancashire contract gained in February 2022.

Expenditure has risen to £7.18 million compared to £6.26 Million in line with increases in turnover.

Net income of £824K has risen from the previous year's figure of £600K. This high level reflects economies of scale and lower operating costs required when delivering on line interventions. As a result of high levels of net income the Directors have decided to increase the value of the designated reserve created last year to £739K to be used to improve the breadth, quality and impact of services offered. Expenditure from the reserve was less than expected as the result of restrictions imposed on activity by Covid but in 2022/23, Compass are planning significant expenditure to cover improvements to its client management systems, HR systems, quality framework as well as developing an eating disorder offer.

c. Reserves policy

The Directors recognise the need to have reserves in place to ensure the sustainability of the Company 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 these liabilities crystallising. Using this methodology, the minimum requirement at 31 March 2022 is £1.59 Million.

The free reserves at 31 March 2022 are £2.393 Million. This figure excludes the fixed assets reserve fund and the designated reserve. The excess of free reserves over the reserves required will be used to support future business growth and any financial impact of high rates of both general and wage inflation which may not be covered by increases in funding.

d. Principal funding

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

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DIRECTORS' REPORT (CONTINUED)
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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 for managing the affairs of the company.

All business is conducted through board meetings without the use of sub-committees. Clinical Governance, issues are scrutinised by an advisory group made up of Non Executive Directors, members of the senior management team and external clinical experts.

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. Further terms beyond the initial two must be approved by the Board on an individual basis.

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, may be 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 Directors' 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 and the Senior Management Team meet at least annually separate from standard Board 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 and Diversity, 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 seven Directors, two of whom are Executive Directors. The five 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.

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DIRECTORS' REPORT (CONTINUED)
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Structure, governance and management (continued)

e. Risk management

The Board manages risk through its scrutiny of the two principal risk registers, the strategic risk register and the clinical risk register whilst at the same time seeking assurance from the Senior Management Team that identification and management of risk is core to the operational management of the business. The risk review process is underpinned by the Board's evaluation of the forward strategy and annual business plan which together ensure that risks are identified and evaluated for likelihood of crystallisation, and to support effective decision making.

The principal registers are reviewed at each Board meeting ensuring that new risks and changes in the risk environment are properly identified and that controls are in place to maintain all risks within the Board's agreed risk tolerance, along with the testing of procedures and mitigation of controls.

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 as a risk map. Risks are also monitored alongside key performance indicators per contract. Compass works closely with commissioners to minimise the risk of not attaining contractual targets. Risks in relation to data protection are managed through Compass' Information Governance policies and procedures which ensure compliance with the General Data Protection Regulations; and the requirements of the NHS Digital data security and protection toolkit. The Covid-19 crisis was managed in line with the Compass risk strategy where risks are identified, evaluated and mitigated. During this period the Senior Management Team met regularly to consider the changing risk environment and the appropriate response. At the start of the crisis these meetings were weekly and as lockdown eased, they moved to monthly. The Board received regular updates in regard to Covid-19 and its impact on Compass' business outside of normal meetings.

The financial risks are managed so that there are sufficient resources to meet ongoing contractual obligations. Such risks are further controlled against the Directors' approved annual budget and variances are scrutinised through the year. Procedures are maintained for all operations and are subject to planned reviews and updating for business and statutory changes. Compass has in place a fraud and whistleblowing policy and has no exposure to financial risk instruments other than to ensure Compass maximises the return on credit bank balances.

The Board has given due consideration to its key strategic risks and is satisfied that Compass systems, procedures and policies are in place to manage these risks.

f. Key management pay and remuneration

The pay of Executive Directors is set by the Non Executive Directors. Remuneration is based on a pay range relevant to a particular role – ranges are regularly reviewed in a pay benchmarking exercise.

Compass operates a performance related pay system linked to appraisal; salaries also rose in line with the pre-approved 3 year pay agreement which ran its course at March 2022. Salaries at the 1st April 2022 were increased by 5% to reflect inflationary pressure in the labour market.

Information on fundraising practices

The charity does not actively engage in fundraising practices nor contract with a third party to fundraise on the charity's behalf.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

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 charity'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 charity's auditor is aware of that information.

Auditor

The auditor, BHP LLP, has indicated his willingness to continue in office. The Directors reappointed the auditors at a meeting of the Board on 11th August 2022.

Approved by order of the members of the board of Directors and signed on their behalf by:

Claire Wesley
Claire Wesley (Aug 11, 2022 17:03 GMT+1)

C E Wesley
Chair

Date: 11-Aug-2022

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STATEMENT OF DIRECTORS' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2022

The Directors (who are also the Trustees of the Company for the purposes of charity law) are responsible for preparing the Directors' report including the Strategic 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 Company and of its incoming resources and application of resources, including its income and expenditure, 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 2019 (FRS 102);
- make judgments and accounting 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 in business.

The Directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors confirm that so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the company's auditors are unaware. They have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements and other information included in annual reports may differ from legislation in other jurisdictions.

COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING
(A company limited by guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE
HEALTH AND WELLBEING**

Opinion

We have audited the financial statements of Compass - Services to improve health and wellbeing (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 2022 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

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

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

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

COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING
(A company limited by guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE
HEALTH AND WELLBEING (CONTINUED)**

Other information

The other information comprises the information included in the Directors' report, other than the financial statements and our Auditor's report thereon. The Directors' are responsible for the other information contained within the Directors' report. 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.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions 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; and
- 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 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 requirements to prepare a strategic report.

COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING
(A company limited by guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE
HEALTH AND WELLBEING (CONTINUED)**

Responsibilities of directors

As explained more fully in the Directors' responsibilities statement, (set out on page 14) the Directors (who are also the trustees of the charitable company for the purposes of company 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.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with management and directors, and from our knowledge and experience of this charity;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, CQC inspections, safeguarding, health and safety and employment law;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and directors; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management and directors as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risks of fraud through management override controls, we:

- performed analytical procedures to identify any unusual or unexpected variances;
- tested journal entries to identify unusual transactions; and
- investigated the rationale behind significant or unusual transactions

COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING
(A company limited by guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMPASS - SERVICES TO IMPROVE
HEALTH AND WELLBEING (CONTINUED)**

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. 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 (Aug 12, 2022 09:47 GMT+1)

Jane Marshall (Senior statutory auditor)

for and on behalf of

BHP LLP

Chartered Accountants

Statutory Auditor's

Rievaulx House

1 St Mary's Court

Blossom Street

York

YO24 1AH

Date: 12-Aug-2022

COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	4	3,381	-	3,381	1,185
Charitable activities	5	-	7,997,716	7,997,716	6,852,597
Investments	6	332	-	332	3,248
Total income		3,713	7,997,716	8,001,429	6,857,030
Expenditure on:					
Charitable activities	7	144,831	7,032,817	7,177,648	6,257,448
Total expenditure		144,831	7,032,817	7,177,648	6,257,448
Net (expenditure)/income		(141,118)	964,899	823,781	599,582
Transfers between funds	17	964,899	(964,899)	-	-
Net movement in funds		823,781	-	823,781	599,582
Reconciliation of funds:					
Total funds brought forward		2,407,121	-	2,407,121	1,807,539
Net movement in funds		823,781	-	823,781	599,582
Total funds carried forward		3,230,902	-	3,230,902	2,407,121

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 22 to 36 form part of these financial statements.

COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING
(A company limited by guarantee)
REGISTERED NUMBER: 02054594

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	98,640	105,206
		98,640	105,206
Current assets			
Debtors	15	829,537	900,043
Cash at bank and in hand		3,878,831	2,356,349
		4,708,368	3,256,392
Creditors: amounts falling due within one year	16	(1,576,106)	(954,477)
Net current assets		3,132,262	2,301,915
Total net assets		3,230,902	2,407,121
Charity funds			
Restricted funds	17	-	-
Unrestricted funds			
Designated funds	17	837,640	705,206
General funds	17	2,393,262	1,701,915
Total unrestricted funds	17	3,230,902	2,407,121
Total funds		3,230,902	2,407,121

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:

Claire Wesley
Claire Wesley (Aug 11, 2022 17:03 GMT+1)

C E Wesley
Chair
Date: 11-Aug-2022

R V Bundock
R V Bundock (Aug 12, 2022 09:36 GMT+1)

R V Bundock
Chief Executive

The notes on pages 22 to 36 form part of these financial statements.

COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash provided by operating activities	19	1,597,003	838,261
Cash flows from investing activities			
Bank interest		332	3,248
Proceeds from the sale of tangible fixed assets		-	146,452
Purchase of tangible fixed assets		(74,853)	(38,552)
Net cash (used in)/provided by investing activities		(74,521)	111,148
Change in cash and cash equivalents in the year		1,522,482	949,409
Cash and cash equivalents at the beginning of the year		2,356,349	1,406,940
Cash and cash equivalents at the end of the year	20	3,878,831	2,356,349

The notes on pages 22 to 36 form part of these financial statements

COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. General information

Compass - Services to improve health and wellbeing is a company limited by guarantee. The members of the company are the Directors named on page 1. In the event of the company 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.

2. Accounting policies

2.1 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Compass - Services to improve health and wellbeing 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.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

2.2 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.

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

COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.4 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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 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.

2.6 Taxation

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 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.

2.8 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.8 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

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

2.9 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.

2.10 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.

2.11 Liabilities 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.

2.12 Financial instruments

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

2.13 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.

COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.14 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock of fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.15 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.

3. 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.

4. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	3,381	3,381	1,185
Total 2021	1,185	1,185	

COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

5. Income from charitable activities

	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from charitable activities - services	7,997,716	7,997,716	6,852,597
Total 2021	6,852,597	6,852,597	

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest	332	332	3,248
Total 2021	3,248	3,248	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Governance costs	34,231	-	34,231	28,871
Expenditure on charitable activities - services	110,600	7,032,817	7,143,417	6,228,577
	144,831	7,032,817	7,177,648	6,257,448
Total 2021	28,871	6,228,577	6,257,448	

COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

8. Support costs

	Total 2022	Total 2021
	£	£
Support costs	641,376	503,672
	641,376	503,672

Support costs, which are included within expenditure on charitable activities (Note 7), cover the costs of governance and HR, Finance and Administration departments. They have been allocated on the basis of direct costs.

9. Governance costs

	Unrestricted funds 2022	Total funds 2022	Total funds 2021
	£	£	£
Audit fees (Note 10)	17,556	17,556	13,000
Staff cost allocation (Note 10)	16,675	16,675	15,871
	34,231	34,231	28,871
Total 2021	28,871	28,871	

COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

10. Analysis of resources expended by expenditure type

	Staff costs	Depreciation	Other costs	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Charitable activities	5,500,719	42,030	1,600,668	7,143,417	6,228,577
Expenditure on governance	16,675	-	17,556	34,231	28,871
Total	5,517,394	42,030	1,618,224	7,177,648	6,257,448
2021 total	4,692,914	63,010	1,501,524	6,257,448	

11. Net income/(expenditure)

This is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	42,030	63,010
Loss/(profit) on disposal of fixed assets	39,389	(18,279)
Auditor's remuneration - audit	17,556	13,000
	<u>198,975</u>	<u>(12,269)</u>

12. Staff costs

	2022	2021
	£	£
Wages and salaries	4,723,325	4,079,075
Social security costs	428,057	344,494
Contribution to defined contribution pension schemes	366,012	269,345
	<u>5,517,394</u>	<u>4,692,914</u>

Included within the wages and salaries figures above are agency staff costs for 2022 of £158,131 (2021: £320,551). Total staff costs excluding agency staff was £5,359,263 (2021: £4,372,364).

Redundancy or termination payments which are included as an expense within wages and salaries above, amounted to £nil (2021: £33,577).

COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

12. Staff costs (continued)

The average number of persons employed by the Company during the year was as follows:

	2022	2021
	No.	No.
Project staff	164	133
Administrative staff	12	8
	<u>176</u>	<u>141</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
	No.	No.
In the band £60,001 - £70,000	1	1
In the band £70,001 - £80,000	1	1

13. Directors' remuneration

Details of Executive Directors' remuneration and expenses are given below

	2022	2021
	£	£
Executive Directors' remuneration	<u>149,625</u>	<u>142,500</u>

In addition, employers national insurance contributions in respect of the above directors amounted to £17,120 (2021: £16,206).

During the year retirement benefits were accruing to 1 director (2021: 1) in respect of defined contribution pension schemes.

The highest paid director received remuneration of £86,625 (2021: £82,500), including pension contributions of £7,875 (2021: £7,500).

The Executives Directors' individual remuneration including pension contributions was:

M Roberts - £63,000 (2021: £60,000)

R Bundock - £86,625 (2021: £82,500), including pension contributions of £7,875 (2021: £7,500)

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

1 Director received expenses amounting to £595 in the current year (2021: £478 paid to 1 Director).

No Non-Executive Directors received expenses in the current or previous year.

COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. Tangible fixed assets

	Short-term leasehold property improvements £	Computer equipment, fixtures and fittings £	Total £
Cost			
At 1 April 2021	59,291	300,393	359,684
Additions	-	74,853	74,853
Disposals	(59,291)	-	(59,291)
At 31 March 2022	-	375,246	375,246
Depreciation			
At 1 April 2021	13,973	240,505	254,478
Charge for the year	5,929	36,101	42,030
On disposals	(19,902)	-	(19,902)
At 31 March 2022	-	276,606	276,606
Net book value			
At 31 March 2022	-	98,640	98,640
At 31 March 2021	45,318	59,888	105,206

15. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	433,517	362,488
Prepayments and accrued income	396,020	537,555
	829,537	900,043

COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

16. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	622,051	569,226
Other taxation and social security	189,715	154,468
Accruals and deferred income	764,340	230,783
	1,576,106	954,477
	2022	2021
	£	£
Deferred income at 1 April	35,761	125,000
Resources deferred during the year	534,596	35,761
Amounts released from previous periods	(20,200)	(125,000)
<i>Deferred income at 31 March</i>	550,157	35,761

Within accruals and deferred income is a balance of £550,157 (2021: £35,761) of 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 £64,163 (2021: £53,248).

COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

17. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
<i>Unrestricted funds</i>					
<i>Designated funds</i>					
Fixed asset reserve fund	105,206	-	-	(6,566)	98,640
Covid 19 recovery fund	600,000	-	(110,600)	249,600	739,000
	<u>705,206</u>	<u>-</u>	<u>(110,600)</u>	<u>243,034</u>	<u>837,640</u>
<i>General funds</i>					
General funds	1,701,915	3,713	(34,231)	721,865	2,393,262
	<u>2,407,121</u>	<u>3,713</u>	<u>(144,831)</u>	<u>964,899</u>	<u>3,230,902</u>
<i>Restricted funds</i>					
Services	-	7,997,716	(7,032,817)	(964,899)	-
	<u>2,407,121</u>	<u>8,001,429</u>	<u>(7,177,648)</u>	<u>-</u>	<u>3,230,902</u>

COMPASS - SERVICES TO IMPROVE HEALTH AND WELLBEING
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

17. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Fixed asset reserve fund	257,837	-	-	(152,631)	105,206
Covid 19 recovery fund	-	-	-	600,000	600,000
	<u>257,837</u>	<u>-</u>	<u>-</u>	<u>447,369</u>	<u>705,206</u>
General funds					
General funds	1,549,702	4,433	(28,871)	176,651	1,701,915
Total Unrestricted funds	<u>1,807,539</u>	<u>4,433</u>	<u>(28,871)</u>	<u>624,020</u>	<u>2,407,121</u>
Restricted funds					
Services	-	6,852,597	(6,228,577)	(624,020)	-
Total of funds	<u><u>1,807,539</u></u>	<u><u>6,857,030</u></u>	<u><u>(6,257,448)</u></u>	<u><u>-</u></u>	<u><u>2,407,121</u></u>

Restricted funds are for the provision of services commissioned 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.

Covid 19 recovery fund has been designated by the Directors to improve breadth, quality and impact of services offered by the charity.

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**NOTES TO THE FINANCIAL STATEMENTS
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18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	98,640	98,640
Current assets	4,708,368	4,708,368
Creditors due within one year	(1,576,106)	(1,576,106)
Total	<u>3,230,902</u>	<u>3,230,902</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	105,206	105,206
Current assets	3,256,392	3,256,392
Creditors due within one year	(954,477)	(954,477)
Total	<u>2,407,121</u>	<u>2,407,121</u>

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NOTES TO THE FINANCIAL STATEMENTS
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19. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	823,781	599,582
<i>Adjustments for:</i>		
Depreciation charges	42,030	63,010
Bank interest	(332)	(3,248)
Loss/(profit) on the sale of fixed assets	39,389	(18,279)
Decrease in debtors	70,506	593,383
Increase/(decrease) in creditors	621,629	(396,187)
<i>Net cash provided by operating activities</i>	1,597,003	838,261

20. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	3,878,831	2,356,349
<i>Total cash and cash equivalents</i>	3,878,831	2,356,349

21. Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash in hand	2,356,349	1,522,482	3,878,831
	2,356,349	1,522,482	3,878,831

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NOTES TO THE FINANCIAL STATEMENTS
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22. Operating lease commitments

At 31 March 2022 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Not later than 1 year	39,668	65,617
Later than 1 year and not later than 5 years	15,000	5,417
	<u>54,668</u>	<u>71,034</u>

23. 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 13 of the financial statements.