COMPASS (COUNSELLING ON MERSEYSIDE - PASTORAL AND SUPPORTING SERVICE)

TRUSTEES ANNUAL REPORT &
UNAUDITED FINANCIAL STATEMENTS
FOR YEAR ENDED 31st DECEMBER 2025

Company Registration No. 02235061
Charity Registration No. 700335

COMPASS (COUNSELLING ON MERSEYSIDE - PASTORAL AND SUPPORTING SERVICE)

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COMPASS (COUNSELLING ON MERSEYSIDE - PASTORAL AND SUPPORTING SERVICE)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2025

The trustees are pleased to present their annual report for the year ended 31st December 2025.

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

OBJECTIVES AND ACTIVITIES

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

The secondary objective is to provide training courses for counsellors.

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

ACHIEVEMENTS AND PERFORMANCE

The past year has been defined by the successful renewal of core contracts and the launch of innovative primary care initiatives.

Neuromuscular Centre (NMC) : Our Service Level Agreement has transitioned to an annual rolling programme for a five year period. Referrals reached 40 by early 2025, and we are exploring a "Keeping in touch" (KIT) pilot for clients in remote geographical locations. Discussions are also underway regarding potential research project with Manchester Metropolitan or Keele University.

Primary Care Pilots: A significant development this year was the launch of project with Brownlow Health Centre (August 2025) and Vauxhall Health Centre (October 2025). These initiatives involve Level 4 trainee counsellors delivering interventions for patients with mild-to-moderate needs, alleviating pressure on the medical centres

Liverpool John Moores University (LJMU) : Our partnership entered its fifth year in October 2025. The service continues to be described by the University as an " extension to their team", maintaining strong performance with high satisfaction rates.

Everton in the Community (EiTC): Following the initial pilot, it was agreed to roll the project over. We are now exploring joint funding initiatives with the "People's Place" to provide wrap-around support. The pilot will extend into 2026.

LIPA : A new SLA to support staff within the Student wellbeing & Disability Service commenced December 2024 and has been confirmed to roll forward for 2025/2026 period.

Learning and Development

Compass remains a vital hub for training the next generation of practitioners :

Course Delivery: Level 2 and Level 3 CPCAB courses successfully commenced in September 2025.

Level 4 Programme: Helen Moore is currently preparing the curriculum for the Level 4 programme for submission and approval by the CPCAB.

Trainee Integration: We successfully recruited five trainee counsellors this year to support our increasing service demand.

Operational overview
We have focused heavily on internal governance and staff wellbeing to prepare for future regulatory frameworks.

Leadership and Team : CEO Janette Carr reduced her working hour to 30 per week starting November 2025. The resulting cost saving are being re-invested into administrative capacity for marketing and social media.

Digital Presence : Supported by a small grant and voluntary assistance from Mystreet, a website redesign is underway to improve our digital outreach.

Governance : The Business and Governance Group has been active in reviewing our Articles and Memorandum or Association. A revised Employee Handbook was also developed to remain compliant with all Health and Safety and legal requirements are current.

Building Safety : In response to concerns, a new centralised registration process and restricted security access were introduced at our premises in August 2025 to ensure the safety of staff and clients.

Fundraising and Financial Position :
While staff capacity limited in-house events, external support has been vital:
Individual Efforts: "Friends of Compass" Louise Northall and Louise O'Connor raised £650 by completing the Welsh Three Peaks challenge in August 2025.

Community Engagement : We successfully secured a licence from Liverpool City Council for street collection, which enabled us to have a collection at Everton's Hill Dickinson Stadium. This was supported by a newly recruited team of volunteers.

Grants : We continue to identify and apply for grant funding, with Suzy Mather co-ordinating these applications to ensure our long-term sustainability.

Looking Forward
As we move into the next year, our focus remains on deepening our clinical impact through the Primary Care pilots and ensuring our governance remains robust. The dedication of our team allows us to face the increasing complexity of mental health needs with professionalism and compassion.

My thanks go to:
Chief Executive Officer : Janette Carr, for her leadership and her participation in the LJMU inter-racial Reciprocal mentoring programme.

Staff Team: Helen Moore, Suzy Mather, Kelly Hawker and Cecilia Pinto for the continued dedication.

Fellow Trustees: Paul Kelly, Paula Perrin, Jenna Kenyani, Mike Smith, John Williams and Clifton J Williams for their support with policy reviews and strategic developments.

Our Volunteers and Sessional Counsellors: Whose invaluable contribution continues to be central to the service.

FINANCIAL REVIEW

Income for the year was £240,245 (2024: £192,165) of which £73,778 (2024: £65,552), related to funding for projects upon which restrictions are placed.

Expenditure for the year was £209,753 (2024:£199,022), leaving a surplus for the year of £30,492 (2024: deficit £6,857).

As at 31st December 2025 the charitable company's reserve stood at £48,060 (2024: £17,568) of which £34,600 (2024: £16,641) represented restricted funds.

RISK MANAGEMENT

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

RESERVES POLICY

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

As at the end of the financial year the unrestricted funds have a surplus balance of £13,460.
The charitable company requires £20,693 for redundancy provision and £37,602 for three months' running costs. (total £58,295).

The trustees plan to build up the unrestricted reserves by increasing the amount of fundraising activity and improved engagement.

PLANS FOR THE FUTURE

A Business Plan for 2024-2027 is currently in place, aligning our fundraising, service delivery and governance priorities.

Ongoing grant applications provide a further source of income and sustainability, with a sustained increase in applications being submitted each year.

During 2024 the charity operated within a difficult financial environment, whilst we remained committed to delivering our core service and supporting our beneficiaries, our accounts reflected a continued depletion in reserves.

This trend was driven primarily by rising operational costs, reduced opportunities for grant applications and lower success rate for grant award. During 2025, we were pleased to see

an increase in successful grants driven by Compass diversifying its counselling projects into partnerships with other organisations such as Everton in the Community, Central Liverpool Primary Care Network, Brownlow Health and Knowsley Borough Council.

A new strategy has been developed moving forward with focus on grant applications to support specific client groups as opposed to a generic approach. There was an increase in paid client work, which accounts for the large increase in income, resulting in a surplus over the year.

From January 2026 to present, this approach has proved to be successful with Compass receiving grants for partnerships. In addition, a new website is in the process of development and a concentration on digital and social media spheres.

Training opportunities are also increasing with approval to run the Level 4 Diploma in Counselling skills from the CPCAB, which will increase income generation and improved engagement.

Whilst we remain mindful of the need for continued financial prudence, this period marks a positive shift towards greater stability and growth.

The charity remains solvent with reserves increasing. We are optimistic about building on the momentum throughout the remainder of 2026 and beyond.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

The charitable company is governed by it's Memorandum and Articles of Association dated 24th March 1988, amended by special resolution dated 15th March 2007.
The Board of Trustees are also its Directors. Members are elected by Annual General Meetings of the members of the council in accordance with the Articles of Association. Anyone over the age of 18 can become a member. It is managed by an Executive Committee of Trustees. Executive committee meetings are held monthly and agenda items include finance, health & safety and staff reports.
Overall responsibilty for the direction of the charitable company rests with the Council of Management. A Directors and staff are employed to carry out the day-to-day functions of the charitable company. The charitable company operates an Equal Opportunites Policy in connection with the appointment and employment of staff.

COMPASS (COUNSELLING ON MERSEYSIDE - PASTORAL AND SUPPORTING SERVICE)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Compass (Counselling on Merseyside - Pastoral and Supporting Service)	
Company Number	2235061	
Charity Number	700335	
Registered Office	151 Dale Street Liverpool L2 2AH	
Company Secretary	P Kelly	
Trustees	J P Kelly J Kenyani P Perrin (Treasurer) P Shackell (Chair) M A Smith C Toner C J Williams J Williams	 (Resigned 11 February 2025) (Resigned 1 April 2026)
Independent Examiner	Alexander Myerson & Co 61 Rodney Street Liverpool L1 9ER	
Bankers	The Co-operative Bank PLC PO Box 250 Skelmersdale WN8 6WT	Allied Irish Bank Old Hall Street Liverpool L3 9PP

Signed on behalf of the Board of Trustees

.....

P Shackell - Chair of the board of Trustees

Date: 18/05/26

COMPASS (COUNSELLING ON MERSEYSIDE - PASTORAL AND SUPPORTING SERVICE)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2025

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

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

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

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

By the Order of the board,

P Shackell
Chair of the Board of Trustees

151 Duke Street
Liverpool
L2 2AH

Date: 15/08/26

COMPASS (COUNSELLING ON MERSEYSIDE - PASTORAL AND SUPPORTING SERVICE)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS TO THE TRUSTEES OF COMPASS (COUNSELLING ON MERSEYSIDE - PASTORAL AND SUPPORTING SERVICE)

I report on the accounts of the charitable company for the year ended 31st December 2025 set out on pages 9 - 20

Respective responsibilities of Trustees and examiner
The Trustees (who are also the Directors of the charitable company for the purpose of company law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the Charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to :

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

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

Independent examiner's statement
In connection with my examination, no matter has come to my attention:
(1) which gives me reasonable cause to believe that in, any material respect, the requirements

- to keep accounting records in accordance with Section 386 of the CompaniesAct 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

Have not met; or

(2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

K Dillon

Katie Dillon BA(Hons) BFP FCA
Alexander Myerson & Co Ltd
Alexander House
61 Rodney Street
Liverpool
L1 9ER

Date 7/9/2026

COMPASS (COUNSELLING ON MERSEYSIDE - PASTORAL AND SUPPORTING SERVICE)

STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account)
FOR THE YEAR ENDED 31st December 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Totals 2025 £	Totals 2024 £
Income and endowments from:					
Donations and legacies	3a	28,828	0	28,828	17,152
Charitable Activities	3b	135,183	73,778	208,961	173,794
Other Trading activities	3c	2,456	0	2,456	1,219
Total Income		**166,467**	**73,778**	**240,245**	**192,165**
Expenditure on:					
Charitable activites	4	153,934	55,819	209,753	199,022
Total expenditure		**153,934**	**55,819**	**209,753**	**199,022**
Net (expenditure)/income, net movement		**12,533**	**17,959**	**30,492**	**(6,857)**
Total funds brought forward restated		927	16,641	17,568	24,425
		13,460	**34,600**	**48,060**	**17,568**

The notes on pages 11 to 20 form part of these accounts. All the above amounts relate to continuing activities of the charitable company.

COMPASS (COUNSELLING ON MERSEYSIDE - PASTORAL AND SUPPORTING SERVICE)

COMPANY NUMBER: 02235061

BALANCE SHEET AS AT 31st DECEMBER 2025

		31st DECEMBER 2025		31st DECEMBER 2024	
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	5		1,183		848
Current Assets					
Debtors	6	283		-	
Cash at bank and in hand		67,336		49,153	
		67,619		49,153	
Current liabilities					
Creditors: amounts falling due within one year	7	(20,742)		(32,433)	
Net current assets			46,877		16,720
Total assets less current liabilites			**48,060**		**17,568**
Funds :					
Unrestricted finds	9, 10		13,460		927
Restricted funds	9, 10		34,600		16,641
			48,060		**17,568**

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

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

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006 relating to small companies.

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

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

Approved by the board on 13/8/26

P Perrin

Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2025

1. Limited Liability

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

2. Accounting Policies

Basis of Accounting

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

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

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

Going Concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate reserves to continue in operational existence for the forseeable future. The Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund Accounting

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

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

Income recognition

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

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

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

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

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

Expenditure recognition

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

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

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

Tangible fixed assets
Tangible fixed assets are stated in the balance sheet as cost or revaluation less accumulated depreciation. Capital expenditure of £250 and above is treated as a fixed asset. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Computer Equipment	25% per annum straight line basis
Fixtures & Fittings	20% per annum reducing basis

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

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

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

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

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

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

Employee benefits
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 charitable company is demonstrably commited to terminate the employment of employee or to provide termination benefits.

Retirement benefits
Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Critical accounting estimates and judgements

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

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

3. Income and endowments from:

	Unrestricted Funds 2025	Restricted Funds 2025	Totals 2025	Totals 2024
	£	£	£	£
a. Donations and legacies:				
Donations	28,586	-	28,586	17,152
Gift aid	242	-	242	-
	28,828	0	28,828	17,152

Income from donations and legacies for 2024 related wholly to unrestricted funds.

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Totals 2025 £	Totals 2024 £
3b. Charitable activities				
Ann Duchess of Westminster		3374	3,374	0
Clothworkers Foundation		4200	4,200	0
Counselling service	101185	-	101,185	77,032
Dowager Countess Eleanor Peel	-	-	0	5,000
Duchy of Lancaster		1800	1,800	0
Forrester Family Trust	9200		9,200	0
Hemby Charitable Trust	0		0	1,500
Hilden Trust		7000	7,000	0
John Moores Foundation	-	7800	7,800	7,800
Johnson Foundation		5402	5,402	0
LCVS Community Impact Fund	-		0	1,500
Medicash		4000	4,000	0
Memberships	230		230	250
National Lottery Awards for All			0	15,708
P H Holt Foundation		8669	8,669	10,000
Rainford Trust	2000		2,000	0
Reach Fund Grant	-	-	0	13,395
Sackler Trust		13500	13,500	0
Skelton Charity			0	649
Souter Trust	2000		2,000	0
Speedomick Foundation	1000		1,000	0
TNL - Awards for all		18033	18,033	0
Training	19568		19,568	30,960
Trusthouse Charitable Foundation			0	10,000
	135,183	73,778	208,961	173,794

Income from charitable activities in 2024 comprised £108,242 unrestricted funds and £65,552 related to restricted funds.

	£	£	£	£
3c. Other Trading activities				
Fundraising	1,946	0	1,946	1,007
Room hire	510	0	510	212
	2,456	0	2,456	1,219

Other trading activities in 2024 related wholly to unrestricted funds.

4.Expenditure on charitable activities	Direct Charitable costs £	Support & Governance costs £	Totals 2025 £	Totals 2024 £
To provide counselling service and training.	75,812	133,941	209,753	199,022

a. Analysed as follows :	2025 £	2024 £
Direct charitable expenditure :		
Staff salary costs	20,301	21,632
Pension	261	277
Room hire	2,750	-
Volunteer and counsellor expenses	25,947	19,045
Running costs	25,626	39,276
Sessional fees	-	564
Equipment and supplies	527	440
Moderating fees	400	400
	75,812	81,634
Support & governance costs :		
Staff salary costs	99,325	90,422
Pension	1,216	956
Office costs	9,612	9,124
Insurance	2,492	2,271
Staff wellbeing	-	-
Training	- 410	685
Travel expenses	1,397	2,536
DBS fees	114	140
Refreshments	868	1,063
Legal & professional	11,750	1,910
Membership fees	3,259	4,925
Website costs	207	360
Sundry expenses	488	580
Reimbursement	110	-
Payroll fees	770	705
Accountancy	1,880	1,040
Depreciation	863	671
	133,941	117,388
Total expenditure on charitable activities	209,753	199,022

£55,819 (2024: £56,307) of the above expenditure relates to restricted funding.

b. Analysis of staff costs	2025 £	2024 £
Salaries	117,243	108,209
Social security costs	2,383	3,845
Pension	1,477	1,233
	121,103	113,287

c. Particulars of employees :

The average number of employees during the year 5 (2024: 4.92) calculated on the basis of full-time equivalents, was as follows:

	2025	2024
Charitable activities	3.4	3.7

The Trustees, being also the Directors of the charitable company, are not remunerated for their services and are not included in the above number of employees.

No employees received remuneration in excess of £60,000 (2024: none).

No out-of-pocket expenses were reimbursed to trustees in the year (2024: £ nil).

5. Tangible fixed assets

	Computer equipment	Fixtures & Fittings	Total
	£	£	£
Cost			
Balance at 1st January 2025	8,473	679	9,152
Additions during the year	1,198	-	1,198
Balance at 31st March 2025	9,671	679	10,350
Accumulated Depreciation			
Balance at 1st January 2025	7,847	457	8,304
Charge for the year	819	44	863
			-
Balance at 31st March 2025	8,666	501	9,167
Net book value at 31st December 2025	1,005	178	1,183
Net book value at 31st December 2024	626	222	848

There were no material commitments at the year end (2024: none). All assets used in the charitable activities of the charitable company.

6. Debtors	**2025**	**2024**
	£	£
Other Debtors	283	0

7. Creditors: amounts falling due within one year

	2025	**2024**
	£	£
Accruals	20,319	32,140
Pension creditor	423	293
	20,742	32,433

8. Analysis of Net Assets between funds 2025	Tangible Fixed assets £	Net current assets £	Total £
Unrestricted funds			
General Fund	178	13,282	13,460
Restricted Funds			
Liverpool City Council - Community Mental Health Fund	71	-	-
National Lottery Community Fund	36	-	-
Hilden Trust	-	7,000	7,000
Johnson Foundation	-	2,912	2,912
PH Holt Foundation	-	7,229	7,229
Sacker Trust	-	8,350	8,350
The Clothworkers Foundation	-	898	898
TNL - Awards for All	-	8,103	8,103
	107	34,492	34,599
Totals	285	47,774	48,059

2024	Tangible Fixed assets £	Net current assets £	Total £
Unrestricted funds			
General Fund	297	630	927
Restricted Funds			
Liverpool City Council - Community Mental Health Fund	295		295
National Lottery Community Fund	256		256
Reach Fund Grant	-	12,000	12,000
Trusthouse Charitable Foundation	-	4,090	4,090
	551	16,090	16,641
Totals	848	16,720	17,568

9. Unrestricted Funds

2025	Reserves at 01/01/2025	Movements in funds Income	Expenditure	Reserves at 31/12/2025
General fund	927	166,466	(153,933)	13,460

2024	Reserves at 01/01/2024	Movements in funds Income	Expenditure	Reserves at 31/12/2024
General fund	17,029	126,613	(142,715)	927

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

10. Restricted Funds

2025	Reserves at 01/01/2025	Movements in funds: Income	Expenditure	Reserves at 31/12/2025
Ann Duchess of Westminster		3374	(3,374)	0
Duchy of Lancaster		1,800	(1,800)	0
Hilden Trust		7,000		7,000
John Moores Foundation		7,800	(7,800)	0
Johnson Foundation		5,402	(2,490)	2,912
Liverpool City Council - Community	295		(224)	71
Medicash		4,000	(4,000)	0
National Lottery Community Fund	256		(220)	36
P H Holt Foundation		8,669	(1,440)	7,229
Reach Fund Grant	12,000		(12,000)	0
Sackler Trust		13,500	(5,150)	8,350
The Clothworkers Foundation	0	4200	(3,301)	899
TNL - Awards for all		18,033	(9,930)	8,103
Trusthouse Charitable Foundation	4,090		(4,090)	0
	16,641	73,778	(55,819)	34,600

2024	Reserves at 01/01/2024	Movements in funds: Income	Expenditure	Reserves at 31/12/2024
Dowager Countess Eleanor Peel	-	5,000	(5,000)	-
Eleanor Rathbone Charitable Trust	2,990	-	(2,990)	-
Elizabeth Rathbone Charitable Trust	3,340	-	(3,340)	-
Hemby Charitable Trust	-	1,500	(1,500)	-
John Moores Foundation	-	7,800	(7,800)	-
LCVS Community Impact Fund	-	1,500	(1,500)	-
Liverpool City Council - Community Mental Health Fund	537	-	(242)	295
National Lottery Awards for All	-	15,708	(15,708)	-
National Lottery Community Fund	526	-	(270)	256
P H Holt Foundation	-	10,000	(10,000)	-
Reach Fund Grant	-	13,395	(1,395)	12,000
Skelton Charity	-	649	(649)	-
Steve Morgan Foundation (Covid)	3	-	(3)	-
Trusthouse Charitable Foundation	0	10,000	(5,910)	4,090
	7,396	65,552	(56,307)	16,641

Description of Funds

These are monies granted to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:
Ann Duchess of Westminster - Everton in the Community project costs

Dowager Countess Eleanor Peel - Contribution towards 'Communities Counselling' programme.

Hemby Charitable Trust - Contribution towards 'Communities Counselling' programme.

Hilden Trust - Counselling for people seeking refuge and asylum

John Moores Foundation - Contribution towards running costs to maintain service delivery with community counselling

Johnson Foundation - Everton in the Community project costs

LCVS Community Impact Fund - Contribution towards 'Community Counselling' programme.

Medicash - Community Counselling costs

National Lottery Awards for All - Contribution towards Counselling Service Manager to support community counselling

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

P H Holt Foundation - Running Primary Care project costs

Reach Fund Grant - Contribution towards a marketing Business Consultant

Sackler Trust - Community Counselling costs for Young People

Skelton Charity - Contribution towards 'Community Counselling' programme.

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

The Clothworkers Foundation - Website designs and IT Costs

TNL - Awards for All - Funding for a Counselling Service Manager to support community counselling

Trusthouse Charitable Foundation - Contribution towards 'Community Counselling' programme

11. Operating Lease Commitments

The organisation has a licence commitment in relation to rental of premises at 151 Dale Street dated March 2018; the licence has a one month notice clause. There is also a three year lease commitment taken out in October 2023 in respect of a photocopier and fax machine Payments fall due as below:

	2025	2024
	£	£
Premises	1,377	1,377
Photocopier	750	1,350
	2,127	2,727
Due within 1 year	1,977	1,977
Due 1 - 2 years	150	600
Due 2 - 5 years	-	150
	2,127	2,727

12. Related Party Transactions

There were no material related party transactions during the year which require disclosure (2024: none).

13. Guarantees

As at 31st December 2025, 8 Members had given a guarantee of £1 each in the event of the charitable company winding-up; total £8 (2024: 9 members, total: £9).

COMPASS (COUNSELLING ON MERSEYSIDE - PASTORAL AND SUPPORTING SERVICE)
DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2025

	2025	2024
INCOME	£	£
Grant income	87,978	65,552
Donations	28,568	17,152
Gift aid	242	-
Fundraising	1,946	1,007
Counselling service	101,185	77,032
Membership	230	250
Reimbursement	18	
Room hire	510	212
Training	19,568	30,960
	240,245	192,165
EXPENDITURE		
Staff salary costs	119,626	112,054
Pension	1,477	1,233
Room hire	2,750	-
Rent, rates & service charges	25,626	39,276
Volunteer & counsellor expenses	25,947	19,045
Sessional fees		564
Insurance	2,492	2,271
Telephone & computer costs	7,556	7,044
Printing, postage & stationery	1,336	1,192
Legal & professional fees	11,750	1,910
Website	207	360
Equipment hire	720	888
Equipment & supplies	527	440
Refreshments	868	1,063
Training	- 410	685
Membership fee	3,259	4,925
Travel expenditure	1,397	2,536
DBS Fees	114	140
Moderating fees	400	400
Course tutor fees		-
Sundry expenses	488	580
Reimbursement	110	-
Payroll fees	770	705
Accountancy	1,880	1,040
Depreciation	863	671
Total expenditure on charitable activities	209,753	199,022
Net expenditure for the year	30,492	(6,857)

(This page does not form part of the statutory financial statements)