



**Encompass Care Organisation UK (formerly Encompass (Dorset))**  
(A Company Limited by Guarantee)

**Annual Report and Financial Statements**

**For the Year Ended 31 March 2023**

**Company Number: 02526640**  
**Charity Registered in England and Wales Number: 1003779**

**Encompass Care Organisation UK (formerly Encompass (Dorset))**  
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**For the Year Ended 31 March 2023**

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**Encompass Care Organisation UK (formerly Encompass (Dorset))**

Reference and Administrative Details

For the Year Ended 31 March 2023

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<b>Charity Name</b>	Encompass Care Organisation UK
<b>Trustee Directors</b>	D Corbin S Edlmann L Morris G Usmar
<b>Company Secretary</b>	T Dennis-Andrews – appointed 30 June 2023 V S Delafuente – resigned 30 June 2023
<b>Chief Executive</b>	T Dennis-Andrews
<b>Registered Office</b>	200 Bridport Road Poundbury Dorchester Dorset DT1 3BN
<b>Auditors</b>	Albert Goodman LLP Goodwood House Blackbrook Park Avenue Taunton Somerset TA1 2PX
<b>Bankers</b>	Barclays Bank plc Tagus House Ocean Way Southampton Hampshire SO14 3TJ
<b>Solicitors</b>	Porter Dodson 53 High West Street Dorchester Dorset DT1 1UX

**Encompass Care Organisation UK (formerly Encompass (Dorset))**  
Reference and Administrative Details  
For the Year Ended 31 March 2023

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**Encompass Service Locations as at 31/03/23**

Residential Care Homes:

Elsadene  
1 Verne Road  
Weymouth  
Dorset  
DT4 0RX

Rawleigh House  
The Avenue  
Sherborne  
Dorset  
DT9 3AJ

Respite Care Home:

Encombe  
5 Prince of Wales Road  
Dorchester  
Dorset  
DT1 1PW

Domiciliary Services:

Encombe  
5 Prince of Wales Road  
Dorchester  
Dorset  
DT1 1PW

Supported Living Services:

3 Prince of Wales Road  
Dorchester  
Dorset  
DT1 1PW

32 St Andrews Road  
Bridport  
Dorset  
DT6 3BQ

46 West Allington  
Bridport  
Dorset  
DT6 5BH

196 Abbotsbury Road  
Weymouth  
Dorset  
DT4 0NA

2 Bullen's Mead  
St. Swithins Road  
Bridport  
Dorset  
DT6 5DP

Sandhills  
Lower Road  
Stalbridge  
Dorset  
DT10 2NJ

The Coach House  
3-5 Verne Road  
Weymouth  
Dorset  
DT4 0RX

109 Coldharbour  
Sherborne  
Dorset  
DT9 4JL

111 Coldharbour  
Sherborne  
Dorset  
DT9 4JL

18/20 Alexandra Road  
Weymouth  
Dorset  
DT4 7QQ

5 Dick O' Th' Banks  
Crossways  
Dorchester  
Dorset  
DT2 8BJ

Beechcroft  
20A Alexandra Road  
Weymouth  
Dorset  
DT4 7QQ

193 St Andrews Road  
Bridport  
Dorset  
DT6 3BT



## **Encompass Care Organisation UK (formerly Encompass (Dorset))**

### **Trustee Directors' Report**

For the Year Ended 31 March 2023

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The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the financial statements for the year ended 31 March 2023. The provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS 102-implemented 1 January 2019) have been adopted in preparing the annual report and financial statements of the charity.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

Encompass Care Organisation UK is a registered charity, charity number 1003779, and a company limited by guarantee, company number 02526640. The charity's registered office is 200 Bridport Road, Poundbury, Dorchester, Dorset, DT1 3BN. The maximum liability of each member is limited to £1. At 31 March 2023 the company had 5 members. Encompass Care Organisation UK was established under a Memorandum of Association and is governed under its Articles of Association.

Encompass Care Organisation UK was incorporated as a company limited by guarantee on 31 July 1990.

The company changed its name from Encompass (Dorset) on 19 April 2022.

### **Recruitment and Appointment of Trustees**

A Governance Committee, made up of Trustees and chaired by the Chair is established to oversee the elections process for Board appointments. A separate process agreed by the Trustee Board is followed for the appointment of the Chair. The Reference and Administrative Details above identifies the constituencies that elected each of the current trustees. No other persons or bodies external to the charity were entitled to appoint persons to the Trustee Board.

The following people were directors/trustees of the charity during the year and since the year end:

D Corbin	
S Edlmann	
C Kennedy	(resigned 31 December 2022)
N Lee	(resigned 10 April 2023)
L Morris	(appointed 13 November 2023)
A B Scutt	(resigned 3 September 2022)
Rev N Tooth	(resigned 7 September 2023)
G Usmar	

The Trustees work on a voluntary basis, but all have a background relevant to the work of Encompass Care. We go through the advertising – usually on a specialist trustee platform – and recruitment process as with paid employees and undertake all recruitment and background checks and ensure all trustee obligations as set out by the Charities Commission. Trustees complete a signed declaration to confirm they have never been disqualified from acting as a Trustee, declare any conflicts of Interest, complete a Disclosure and Barring Service (DBS) check and only when all are received and confirmed as adequate will appointment commence as per our Articles of Association. The new Trustee is written to by the Chair confirming intention to appoint, setting out their duties and our expectations requesting they confirm their commitment with a signed copy of the letter returned. Information is then shared, and a formal induction commences.

## **Encompass Care Organisation UK (formerly Encompass (Dorset))**

### **Trustee Directors' Report**

**For the Year Ended 31 March 2023**

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#### **Trustee Induction and Training**

New Trustees are briefed as to their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

#### **Organisation**

A Board of Trustees manage the company through its Managing Director, who is the Company Secretary and Nominated Individual. The Managing Director's Pay and remuneration is scrutinised by the Chair and Trustee's annually prior to the start of the new financial year. Their performance and the financial performance of the charity's business year is reviewed. The proposed coming years budget increases are considered, and it is ensured that pay and remuneration increases for the MD are equitable across the charity and standards benchmarked against similar Charities and Organisations. The Managing Director follows the same process for the supporting members of the Executive Leadership Team.

An appropriately qualified, Registered Home or Service Manager manages each of the company's Residential Care Homes, Supported Living Services and Outreach Service. Managers are led by the Senior Operations Team and supported by the company's central management team regarding HR, Quality, Governance, Compliance, Finance, Training and Administration.

Encompass Care, Executive Leadership Team (ELT) provides monthly board reports to our trustees with updates on department and divisional activities. This ensures that our trustees are kept up to date with the latest developments within our organisation. Board meetings are conducted following the end of each business quarter and after the Governance Assurance Framework Committee schedule has concluded for the quarter to allow the board as committee chairs to hear from all governance pillars in the charity and feedback at board accordingly.

The ELT is made up of our Managing Director, our Operations Director and our Governance Director. These three posts are supported by a consultant accountant. Each of the ELT then leads their own department – Finance, Business and Marketing is led by the Managing Director, Operations by the Operations Director and Governance by the Governance Director.

The Board of Trustees has 3 formally constituted sub committees – Performance and Finance Committee, Staff Focus Group and Quality and Health & Safety Committee. These are led by Trustees, supported by ELT members where appropriate. In addition, there is a monthly bulletin to staff, circle of support and stakeholders. Currently, there is a temporary group reporting to the Performance and Finance Committee, focusing on Business Strategy & Transformation.

## **Risk Management**

Encompass Care hold a monthly meeting for our quality, operations, and service managers to review each service, quality and compliance, training, and quality audit plans. This meeting provides us with an opportunity to discuss any issues and to ensure that we are all working together to maintain high standards. We hold quarterly committees to provide data, updates, and summaries across all aspects of our organisation. These committees ensure that we are meeting our goals and objectives, and that we are compliant with all regulations and standards. We conduct an annual Training Needs Analysis (TNA) to agree on the training needs for our company. This is reviewed quarterly to ensure that our staff are up to date with the latest developments and best practices in their respective fields.

The Dorset Council Quality Audit Team conducts inspections and any actions that are identified are added to the quality audit tool action plan. This ensures that we are continuously improving and addressing any issues that arise.

Encompass Care undergo regular inspections from the Care Quality Commission to ensure that we are meeting all regulatory requirements and maintaining high standards of quality and service.

Our Operations Department holds weekly team leader and service manager meetings. Additionally, we hold a fortnightly finance meeting with our service managers and Operations Department.

Encompass Care conduct an annual quality audit to maintain compliance with the Care Quality Commission's Single Assessment Framework. Our tool is completed, and it provides an action plan for managers to address any identified issues, known as Service Improvement & Development plans (SIDs).

### **Names of organisations we are engaged with or have contracts currently with:**

- NHS Dorset Integrated Care Board
- Dorset Council
- Bournemouth, Christchurch and Poole Council
- Devon Council
- Durham Council
- West Berkshire Council
- Brent Council
- Cornwall and Somerset Council

## **OBJECTIVES AND ACTIVITIES**

The principal activity of the company is to provide accommodation, personal care and support to adults with a learning disability and adults with enduring Mental Health needs to optimise their abilities and enhance their quality of life.

The company is regulated by the Care Quality Commission and the Charities Commission.

At the start of 2022, the company provided 27 residential and respite beds in North, Central and West Dorset and Supported Living Services to 73 Tenants in 15 sub locations. Our Community Outreach Service Pan Dorset supports people in their own homes.

The addresses of the locations where we operate can be found in the Reference and Administrative Details section at the beginning of this document.

## Encompass Care Organisation UK (formerly Encompass (Dorset))

### Trustee Directors' Report

For the Year Ended 31 March 2023

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#### Mission Statement

- Encompass Care supports people with learning disabilities and those facing a period of mental ill health.
- We exist to enable and empower people to live their best lives.
- Through our work, people we support can achieve true independence, positive wellbeing and self-worth.

#### Our Core Values

- **Honesty:** To always operate with transparency, fairness and sincerity.
- **Inclusivity:** Strive for equal opportunities and valued community presence.
- **Dignity:** Empowering a sense of individual pride and respect.
- **Kindness:** Any act of kindness, no matter how small, can lead to great things
- **Integrity:** Uphold our principles and keep our promises

We will celebrate success, acknowledge limitations, and constantly strive to learn.

Encompass Care are a Charity committed to providing specialist, person-centred care and support to adults and young people with a learning disability or facing a period of mental ill health across the South West.

Encompass Care aim to provide the best care and support possible. Encompass engage with the public and our support staff for feedback to make sure we're doing everything we can to meet everyone's needs. Encompass Care use a Circle of Support approach that involves everyone we support, their families, and other stakeholders in the decision-making process and we encourage our staff to share their ideas and feedback with us on a regular basis. Encompass Care regularly conduct staff engagement surveys to see how our staff is feeling and how we can make things better.

Overall, our governance framework is designed to ensure that we are meeting our goals and objectives, maintaining high standards of quality and compliance, and providing excellent service to all that are supported by us.

#### Our Services

Encompass Care offer a range of top specialised services that are registered with the Care Quality Commission (CQC) and regularly inspected and all currently rated as 'Good'. You can count on us to give you or your loved one excellent care and support, so lives can be lived to the fullest! Our services are centred around two central provisions – caring for those with learning disabilities and those with poor mental health. Within those provisions we provide residential care, supported living services, respite and outreach for those with learning disabilities and residential and crisis support, supported living services and community outreach for those suffering with mental health needs.

Our Trustees have had regard to the Charity Commission guidance on public benefit. This information is freely available on the Charity Commission website. There are also number short informative training films our Trustees have been encouraged to watch.

The Charitable aims of Encompass Care will form a large part of the business as we are moving forward. Once these details have been developed, they will be shared and discussed with the Trustees as part of business as usual before signed off.

## **ACHIEVEMENTS AND PERFORMANCE**

It goes without saying the 2023 has been an extremely challenging year in more ways than one for everyone connected to Encompass Care.

This period has seen the Staff in Encompass Care working through everything the Covid 19 Pandemic recovery could throw at them and much more that has come our way.

Encompass Care has seen two long standing Trustees step down from their roles for personal reasons and more recently another Trustee has stepped down due to completing their term.

While the focus was on the Recovery plan, we were also facing some real difficulties financially and this became dominating focus to preserve the long-term viability of Encompass Care. This became even more of a focus when the situation regarding the outgoing Chief Executive became critical. Mrs V De La Fuente, due to personal circumstances, had to step down at short notice. While every support was being offered to her, it did set off a chain of events that needed to be acted on. Although we already had a succession plan in place, for reasons beyond our control these plans were brought forward as it became critical. We had to move swiftly and at very short notice.

It is a credit to the Executive Leadership Team (ELT) who quickly stepped up during a very challenging period. The ELT have shown immense courage and leadership when their backs were up against the wall. Not just to keep business as usual running but also to find innovative ways to develop new partnerships and business alliances at the same time and maintaining a high level of care.

The Annual Business Plan outlines the company's direction and focus until the end of the current financial year, identifying measurable, achievable goals for the business as a Charity and not-for-profit organisation. The plan was produced for the Encompass Care Board of Trustees on 25<sup>th</sup> July 2021. It was reviewed and updated quarterly with a final Position Statement and key achievements for 2022 reported to the Board in April 2023.

Efficiencies and system improvements have been implemented in the financial year. The Board reports, Committee recommendations and the quarterly position statements of the Annual Business Plan provides assurance, evidence quality and robust governance confirming that we have effectively managed and overcome many challenges.

**Corporate objectives by 2025**

- Encompass Care to be a valued, reputable, and recognised Charity Support Provider of choice. Investing in Quality Assurance and exercising continuous service improvement through co-production and self-directed support.
- Encompass Care to be financially sustainable, grow revenue, focus on customer and performance management, and create incentives which will increase our standing in a competitive market.
- Encompass Care to lead the way, increase our presence in the wider community, with a clear purpose. Use our new identity to attract and retain the best people, consistently meeting the expectations of the people we support, commissioners and regulators.

**Achieve These by:**

- Delivering sound governance
- Maximising financial efficiency and operational effectiveness
- Implementing digital technology and improving our IM&T systems
- Raising the profile of Encompass Care locally and nationally

**Key Achievements are listed here:**

- Commenced a 'Stop Agency' program to analyse and address the use and cost of agency to maximise income.
- Redesigned the services portfolio and safely returned services that were financially underperforming in collaboration with the local authority, people we support and their families.
- We have restructured the Governance Division. Produced an overarching compliance register for assurance that the Charity is meeting all regulatory compliance and contractual obligations across all functions. All our Team Leaders receive formal leadership and foundation management training. We have monitored and reviewed operational and corporate risk registers, compliance, and best practice.
- We have radically revised the Encompass Care website.
- We have provided a clear pricing and invoicing structure.
- We have produced analytical dashboards and governance systems. We have completed the migration project.
- We continue to support remote working, maintain staff wellbeing and create flexibility without losing productivity.
- We have reviewed the role of Safeguarding Lead for the Charity.
- We have undertaken a rolling, annual, Pay Review Programme in consultation with staff. We have reduced agency costs to facilitate an increase in staff pay/reimbursement.
- We have maintained a high profile with our National Association Memberships. We have publicised our new Company name, branding locally (Stakeholders, Circle of Support, Families) and nationally (memberships).



## **PLANS FOR FUTURE PERIODS**

- Establish positive working relationships with the local authority to place ourselves as a provider or choice and critical partner, supporting their marketing intentions and our future growth.
- Agree residential bed rates with local authority.
- Resolve debt issues.
- Re-negotiation of agency rates to make them affordable and within our pay roll expenditure.
- Provide training to overseas workers from agency at a reduced rate lower than re-negotiated agency rate and provide work placements for 24 months to support visa applications thus filling all vacancies in workforce establishment.
- Establish accountancy system to monitor and manage I&E.
- Review the budget for accuracy and to support management by budget holders.
- Review and plan for budgets every six months
- 24-month budget in place
- Grant fund to diversify income.
- Establish charity status and development of fundraising streams.
- Increase visibility and community platform.
- Reduce head office overheads.
- Restructure ops for stability and planning for future growth.

We are raising our social value in the community by promoting our charity and partnering with other charities to provide activities and support to the people we support.

Our vision is to provide **'Pioneering support in an inclusive and accessible community'**.

## **FINANCIAL REVIEW**

This was a difficult year as the Covid-19 pandemic aftermath continued impacting on our expenditure due to agency use and cost and without financial support from Local Authorities.

Our rates for support saw marginal uplifts on supported living services as we joined the new framework from Dorset Council, but nothing for residential care homes while recruitment and retention were difficult in a challenging workforce market. This led to an increase in spend on agency staff.

Our income this year was £8,001k from charitable activities (2022: £6,951k), however, last years included £136k of grants and support from central government paid by Dorset Council to cover costs of the pandemic. Our investment loss was £28k (2022 income: £17k) and we had donations of £nil (2022: £nil).

Our occupancy rate during the year was 86% (2022: 87%) for supported living and our residential services.

Our occupancy rate for our respite services at Encombe, Dorchester was 68% (2022: 58%) this had recovered significantly compared to the prior year. We continue to work hard to fill vacancies as they have a significant impact on our bottom line. Increase in costs, specifically the National Minimum Wage, and increases in our hourly support rates only being for SLS whilst we have to pay staff equitably, continue to put pressure on our margins.

This year we had outgoing resources of £555k (after inclusion of investment revaluation) compared to outgoing resources of £294k in the prior year. The difference was mainly due to the increased agency costs. Cash at year end was £109k (2022: £605k). The deficit in the year meant cash from operating activities was an out-flow of £414k compared to an out-flow of £348k in 2022. There were no withdrawals from our investments in order to maintain our cash levels.

Our investment advisers continue to take a cautious approach to our investment portfolio during the year. Our investments were re-valued at year end with a decrease of £28k compared to the prior year. At the year-end our investments were valued at £369k (2022: £403k).

Our balance sheet position has weakened with net assets at the year-end of £486k (2022: £1,041k). The change is mainly due to the deficit in the year.

### **Investment Powers and Policy**

Encompass has a cautious attitude to risk but wishes to make the most of its cash reserves. Encompass' investment advisors, Charles Stanley, manage all investments and advise the company of any changes that should be made. Any major changes or withdrawals are approved at Board level. The investment portfolio advised by Charles Stanley on Encompass' behalf is low risk and comprises UK Index Linked Gilts, various Unit Trusts and low risk Equities.

### **Reserves Policy**

Given that our aim is to support people with learning disabilities and mental ill health needs to live fulfilled and empowered lives, our Reserves Policy aims to ensure our work is protected from the risk of disruption at short notice due to a lack of funds, whilst at the same time ensuring we do not retain income for longer than required.

As part of effective fiscal management, we hold reserves to ensure we can manage:

- Fiscal impact of risk. There are a range of risks we face, including the risk of an unforeseen drop in income due to the loss of support to services users or unbudgeted increases in expenditure.
- Working capital. Much of our working capital is readily available as cash items, however, there are instances where significant amounts of debtors remain unpaid due to differences between the amount invoiced and the amount considered due by the customer.

To ensure that there is no significant disruption to our charitable activities, holding appropriate reserves will enable the organisation to respond to any unforeseen reduction in income (for example death of someone we support), or additional expenditure (for example when projects overrun, or unplanned events occur).

We have based our projections for the appropriate level of reserves we require on the basis that the reserves in our target range would provide short-term solutions until long-term solutions can be established.

A review of the financial risks we face is monitored on an ongoing basis and our assessments of the possible fiscal impact of those risks have been incorporated into the reserves range we have calculated.



Our calculation of required reserves, taking into account the above noted specifications, is that we require £200k for fiscal impact of risk and £200k for working capital. Starting at this level, our target range for reserves is £400k - £600k – with the additional £200k representing approximately 2.5% of annual expenditure. The Board of Trustees considers that this target range provides sufficient flexibility in the context of operational requirements, and for an organisation of our size and complexity.

The free reserves of the charity as at 31 March 2023 were £394k (unrestricted reserves of £532k, less fixed assets of £138k). This sits slightly below our range, and we are working on bringing reserves up as part of our wider financial review.

### **Trustees' Responsibilities in Relation to the Financial Statements**

The trustees (who are also directors of Encompass Care Organisation (UK) for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with 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).

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 and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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 enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities, and in accordance with the provisions applicable to companies subject to the small companies' regime.

**Encompass Care Organisation UK (formerly Encompass (Dorset))**  
Trustee Directors' Report  
For the Year Ended 31 March 2023

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Approved by the board on 4<sup>th</sup> December 2023 and signed on their behalf by:



**D Corbin**  
Chair of Trustees

**Encompass Care Organisation UK (formerly Encompass (Dorset))**  
Independent Auditors' Report to the Members and Trustees  
For the Year Ended 31 March 2023

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**Opinion**

We have audited the financial statements of Encompass Care Organisation UK (the 'charitable company') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Generally Accepted Accounting Practice, 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 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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 UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustee's 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 entity's ability to continue as a going concern for a period of at least 12 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.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

#### **Opinion on other matter 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 Trustees' Report, which includes the Directors' Report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.

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 included within the Trustees' Report.

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

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

- adequate and proper 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees 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 Trustee Directors' Report and from the requirement to prepare a Strategic Report.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 11, the trustees (who are also the directors 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 trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 trustees 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 extent to which the audit was considered capable of detecting irregularities including fraud**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- 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 company through discussions with management, and from our commercial knowledge and experience of the charity sector;
- 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 company, including the Companies Act 2006, Charity SORP FRS 2019, employment, data protection, health and safety legislation and CQC registration;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; 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 company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management 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 risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

**Encompass Care Organisation UK (formerly Encompass (Dorset))**  
**Independent Auditors' Report to the Members and Trustees**  
**For the Year Ended 31 March 2023**

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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;
- enquiring of management as to actual and potential litigation, claims and breaches of relevant legislation; and
- reviewing correspondence with the Charity Commission and other relevant regulators including the company's legal advisors and insurers.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Other matters**

In forming our opinion on the financial statements, which is not modified, we note the prior period financial statements were not audited. Consequently, International Standards on Auditing (UK & Ireland) require the auditor to state that the corresponding figures contained within these financial statements are unaudited.

**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 and trustees 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 the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

  
Michelle Ferris BSc (Hons) FCA DChA (Senior Statutory Auditor)  
for and on behalf of  
Albert Goodman LLP  
Chartered Accountants  
Statutory Auditor

Goodwood House  
Blackbrook Park Avenue  
Taunton  
Somerset  
TA1 2PX

Date: 18/12/2023

**Encompass Care Organisation UK (formerly Encompass (Dorset))**  
**Statement of Financial Activities (including an Income and Expenditure account)**  
**For the Year Ended 31 March 2023**

	Notes	Unrest- ricted Funds £	Rest- ricted Funds £	Total 2023 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total 2022 £
<b>Income from:</b>							
Charitable activities	2	7,980,786	5,434	7,986,220	6,937,639	-	6,937,639
Investment income	3	15,273	-	15,273	13,443	-	13,443
<b>Total income</b>		<b>7,996,059</b>	<b>5,434</b>	<b>8,001,493</b>	<b>6,951,082</b>	<b>-</b>	<b>6,951,082</b>
<b>Expenditure on:</b>							
Charitable expenditure	4	8,528,705	-	8,528,705	7,261,487	-	7,261,487
<b>Total expenditure</b>		<b>8,528,705</b>	<b>-</b>	<b>8,528,705</b>	<b>7,261,487</b>	<b>-</b>	<b>7,261,487</b>
<b>Net (expenditure)/income before transfers</b>		<b>(532,646)</b>	<b>5,434</b>	<b>(527,212)</b>	<b>(310,405)</b>	<b>-</b>	<b>(310,405)</b>
Net (loss)/gain on investments		(28,113)	-	(28,113)	16,714		16,714
Transfer between funds	12	229,590	(229,590)	-	-	-	-
<b>Net movement in funds</b>		<b>(331,169)</b>	<b>(224,156)</b>	<b>(555,325)</b>	<b>(293,691)</b>	<b>-</b>	<b>(293,691)</b>
<b>Reconciliation of funds</b>							
<b>Fund balances at 01 April 2022</b>		<b>811,309</b>	<b>229,590</b>	<b>1,040,899</b>	<b>1,105,000</b>	<b>229,590</b>	<b>1,334,590</b>
<b>Fund balances at 31 March 2023</b>	12	<b>480,140</b>	<b>5,434</b>	<b>485,574</b>	<b>811,309</b>	<b>229,590</b>	<b>1,040,899</b>

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

The statement of financial activities incorporates the income and expenditure account.



**Encompass Care Organisation UK (formerly Encompass (Dorset))**

- Company Registration Number: 02526640

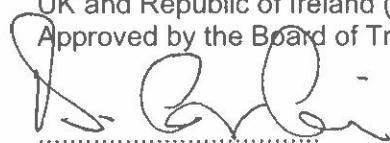
**Balance Sheet**

As at 31 March 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	6	101,578	95,717
Intangible fixed assets	7	36,871	-
Investments	8	368,626	403,490
		<u>507,075</u>	<u>499,207</u>
<b>Current assets</b>			
Debtors	9	670,277	682,511
Cash at bank and in hand		108,841	605,139
		<u>779,118</u>	<u>1,287,650</u>
<b>Creditors</b>			
Amounts falling due within one year	10	<u>(753,619)</u>	<u>(648,958)</u>
<b>Net current assets</b>		25,499	638,692
<b>Provisions</b>	11	<u>(47,000)</u>	<u>(97,000)</u>
		<u>(47,000)</u>	<u>(97,000)</u>
<b>Net assets</b>		<u><u>485,574</u></u>	<u><u>1,040,899</u></u>
<b>Funds</b>			
<b>Unrestricted funds</b>			
General funds	12	480,140	811,309
		<u>480,140</u>	<u>811,309</u>
<b>Restricted funds</b>	12	5,434	229,590
<b>Total charity funds</b>		<u><u>485,574</u></u>	<u><u>1,040,899</u></u>

These accounts have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board of Trustees for issue on 4 Dec 2023 and signed on their behalf by:

  
D Corbin

  
G Usmar



**Encompass Care Organisation UK (formerly Encompass (Dorset))****Cash flow statement****For the Year Ended 31 March 2023**

		<b>Total 2023 £</b>	<b>Total 2022 £</b>
	<b>Notes</b>		
<b>Cash flows from operating activities</b>			
Net movements in funds for the year		(555,325)	(293,691)
Adjustments to cash flows from non-cash items:			
Depreciation and amortisation	6	61,752	57,544
(Gain)/loss on listed investments		28,113	(16,714)
Finance income	3	(15,273)	(13,000)
		<u>(480,733)</u>	<u>(265,861)</u>
Working capital adjustments			
(Increase)/decrease in debtors	9	12,234	(172,000)
Increase/(decrease) in creditors	10	54,661	90,000
		<u>(413,838)</u>	<u>(347,861)</u>
<b>Net cash flow from operations</b>			
		(413,838)	(347,861)
<b>Cash flows from investing activities</b>			
Interest received	3	15,273	13,000
Acquisitions of tangible assets	6	(61,554)	(26,000)
Acquisitions of intangible assets	7	(42,930)	-
Proceeds from sale of investments		6,751	259,000
		<u>(496,298)</u>	<u>(101,861)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>			
		(496,298)	(101,861)
<b>Reconciliation of net debt</b>			
Cash and cash equivalents at the beginning of the reporting period		605,139	707,000
Net (decrease)/increase in cash and cash equivalents		(496,298)	(101,861)
		<u>108,841</u>	<u>605,139</u>
Cash and cash equivalents at the end of the reporting period			
		<u>108,841</u>	<u>605,139</u>

**1 Accounting Policies**

**1.1 General information and basis of accounting**

Encompass Care Organisation UK is a company limited by guarantee incorporated in the United Kingdom under the Companies Act. The maximum liability of each member is limited to £1. The address of the registered office is given on page 2. The nature of the charity's operations and its principal activities are set out in the Trustees report on pages 4-13.

The financial statements have been prepared in £ sterling on the historical cost basis and in accordance with accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)- (Charities SORP (FRS 102)) and the Companies Act 2006.

The charity 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.

**1.2 Income**

All income is included in the Statement of Financial Activities when the charity is entitled to the income, any performance conditions attached to the items of income have been met and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income. The valuation of donated services is not quantified within the Statement of Financial Activities.

Income from grants, relating to specifically the provision of goods or services as part of charitable activities or services to clients are included in full in the Statement of Financial Activities when receivable and in the period in which they relate to. Grants are deferred when the monies have been received in advance of the period in which they relate to.

Income from charitable activities for fee income is recognised at the time the service is provided.

Other trading activities income, including rental income, is included in the period in which the charity is entitled to receipt, it is probable that economic benefits will flow to the entity and the amount can be reliably measured.

Investment income is included when receivable.

**1.3 Interest receivable**

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

**1.4 Going Concern**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern.

The trustees recognise that the deficit generated in the year to 31 March 2023 is not sustainable and have identified the key factors in this deficit, primarily being extensive use of costly agency workers. They, and the executive team, have taken significant steps in reducing the usage and cost of this agency work.

The trustees have reviewed and assessed budgets for the coming two years and are comfortable that these show a sustainable business model, with increased income and reduced costs, and that actual results to date are not a significant deviation from the anticipate position.

The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting when preparing the financial statements.

**1.5 Government grants**

Government grants are accounted for when unconditionally due and reasonable assurance can be gained that it will be received. Where funds are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate. Where funds have not been received in a specified period, these funds will be accrued in debtors and recognised in the period to which they relate. Not all grants received have conditions and performance indicators attached, where this is the case, the income is included within donations. Performance related grants are included within Charitable Activities income.

**1.6 Donated services**

In accordance with the Charities SORP (FRS 102), unpaid volunteer time is not recognised in the financial statements. Please refer to the Trustee Directors' Report and note 6 for more information about their contribution.

**1.7 Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to its clients. Direct costs are allocated to such activities and those costs of an indirect nature necessary to support them are shown as contributions to core expenditure.

Other support costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

**1.8 Tangible fixed assets**

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rate:-

Leasehold property	- 10% per annum
Fixtures and fittings	- 20% per annum
Computer equipment	- 33% per annum
Motor vehicles	- 25% per annum

Fixed assets are valued at cost less depreciation. No assets are capitalised under £500. Fixed assets are reviewed annually for impairment.

**1.9 Intangible fixed assets**

Amortisation is calculated to write off the cost of intangible fixed assets over their estimated useful lives at the following rate:-

Cloud software	- 15% per annum.
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**1.10 Debtors**

Accrued income comprises amounts due from funders and is recognised when the charity is entitled to the grant, receipt is probable and the amount can be measured reliably. Prepayments are valued at the amount prepaid.

**1.11 Cash at bank and in hand**

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**1.12 Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

**1.13 Taxation**

The company is a registered charity and is therefore not liable to corporation tax to the extent that income and gains are applied to the charitable objectives of the charity.

**1.14 Pension contributions**

The charity operates three different pension schemes:

i) **NHS Pension Scheme**

This scheme is only available to those staff that transferred from the local Health and Social Authorities. It is a defined benefit scheme, with benefits depending on final salary and years of service and contribution. The NHS Pension scheme is a multi-employer defined benefit scheme. The Trustees are unable to confirm the charity's share of the underlying assets and liabilities of the NHS Pension scheme and therefore the scheme is accounted for as defined contribution scheme.

ii) **Defined Contribution Scheme**

This scheme is operated and administered by Aviva on behalf of the Charity.

iii) **Auto Enrolment Scheme**

This scheme is operated and administered by The Peoples Pension on behalf of the Charity.

Details of employee and employer contributions to these schemes are set out in note four of these financial statements.

**1.15 Allocation of costs**

A pre-determined amount of overhead expenditure on each project is calculated and transferred from the project to overheads as a contribution.

**1.16 Fund accounting**

General funds are unrestricted funds receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs.

**1.17 VAT**

The charity is not VAT registered and therefore all costs are inclusive of VAT.

**1.18 Financial instruments**

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

**Encompass Care Organisation UK (formerly Encompass (Dorset))**  
Notes to the Financial Statements  
For the Year Ended 31 March 2023

**2 Charitable activities**

	Unre- stricted funds	Restricted funds	Total 2023	Unre- stricted funds	Restricted funds	Total 2022
	£	£	£	£	£	£
<b>Fee income</b>						
Supported living	5,550,804	-	5,550,804	4,692,998	-	4,692,998
Outreach	161,759	-	161,759	146,045	-	146,045
Respite	746,708	-	746,708	545,105	-	545,105
Residential care	1,350,725	-	1,350,725	1,235,290	-	1,235,290
Grants	8,617	-	8,617	136,174	-	136,174
	<u>7,818,613</u>	<u>-</u>	<u>7,818,613</u>	<u>6,755,612</u>	<u>-</u>	<u>6,755,612</u>
<b>Other income</b>						
Rental income	98,324	-	98,324	110,544	-	110,544
Housing management	32,129	-	32,129	32,427	-	32,427
Other	31,720	5,434	37,154	39,056	-	39,056
	<u>7,980,786</u>	<u>5,434</u>	<u>7,986,220</u>	<u>6,937,639</u>	<u>-</u>	<u>6,937,639</u>

Where grants are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate.

**3 Investment income**

	Unre- stricted funds	Restricted funds	Total 2023	Unre- stricted funds	Restricted funds	Total 2022
	£	£	£	£	£	£
Bank interest	<u>15,273</u>	<u>-</u>	<u>15,273</u>	<u>13,443</u>	<u>-</u>	<u>13,443</u>

**Encompass Care Organisation UK (formerly Encompass (Dorset))**

Notes to the Financial Statements

For the Year Ended 31 March 2023

**4 Charitable expenditure**

	Unre- stricted funds £	Restricted funds £	Total 2023 £	Unre- stricted funds £	Restricted funds £	Total 2022 £
<b>Charitable activities</b>						
Staff costs	4,379,468	-	4,379,468	4,267,113	-	4,267,113
Agency costs	2,424,802	-	2,424,802	1,130,887	-	1,130,887
Facilitation of support	460,765	-	460,765	552,714	-	552,714
Motor and travel	39,823	-	39,823	39,951	-	39,951
Insurance	43,678	-	43,678	39,317	-	39,317
Recruitment	39,264	-	39,264	43,463	-	43,463
Bad debt write off	100,808	-	100,808	-	-	-
	<u>7,488,608</u>	<u>-</u>	<u>7,488,608</u>	<u>6,073,445</u>	<u>-</u>	<u>6,073,445</u>
<b>Support costs</b>						
Staff costs	621,966	-	621,966	772,000	-	772,000
Depreciation	55,694	-	55,694	32,000	-	32,000
Amortisation	6,059	-	6,059	-	-	-
Training	51,524	-	51,524	35,247	-	35,247
Communications	34,285	-	34,285	30,762	-	30,762
Head office costs	188,459	-	188,459	205,433	-	205,433
Fees paid to auditors for audit	17,064	-	17,064	15,600	-	15,600
Fees paid to auditors for accountancy services	4,500	-	4,500	-	-	-
Legal and professional	60,546	-	60,546	97,000	-	97,000
	<u>1,040,097</u>	<u>-</u>	<u>1,040,097</u>	<u>1,188,042</u>	<u>-</u>	<u>1,188,042</u>
<b>Total funds</b>	<u>8,528,705</u>	<u>-</u>	<u>8,528,705</u>	<u>7,261,487</u>	<u>-</u>	<u>7,261,487</u>

**5 Employees and employment costs**

	2023	2022
	£	£
Wages and salaries	4,488,358	4,565,113
Employer's NI	403,458	363,000
Pension contributions	109,618	111,000
	<u>5,001,434</u>	<u>5,039,113</u>

**5 Employees and employment costs (continued)**

Defined contribution pension scheme

Employee contributions to the NHS Pension Scheme are set between 5% and 9% depending upon their individual pensionable salary. Contributions towards the Friends Provident Pension scheme are variable and The People's Pension (auto enrolment) schemes were 3%.

Encompass contributes 14.38% to the NHS scheme, between 3% and 5% to Friends provident and 2% to The People's Pension.

The company operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the company to the scheme and amounted to £109,618 (2022: £111,000).

There were no contributions payable to the scheme at the end of the year (2022: £nil).

Number of employees whose annual emoluments came within the following ranges:  
£80,000 to £89,999 - 1 (2022: 1)

No remuneration was paid to any Trustees during the year (2022: none). Expenses totalling £320 were reimbursed to 2 Trustees during the year for travelling expenses (2022: £215).

The key management personnel of the charity are considered to be the Chief Executive. The total costs to the charity of employee benefits for the key management personnel were £85,001 (2022: £85,001).

The average monthly head count was 218 staff (2022: 252 staff).



**Encompass Care Organisation UK (formerly Encompass (Dorset))**  
Notes to the Financial Statements  
For the Year Ended 31 March 2023

**6 Tangible fixed assets**

	Leasehold property £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>			
As at 01 April 2022	10,480	286,277	296,757
Additions	-	61,554	61,554
As at 31 March 2023	10,480	347,831	358,311
<b>Depreciation</b>			
As at 01 April 2022	9,979	191,061	201,040
Charge for year	501	55,192	55,693
As at 31 March 2023	10,480	246,253	256,733
<b>Net book value</b>			
As at 31 March 2023	-	101,578	101,578
As at 31 March 2022	501	95,216	95,717

**7 Intangible fixed assets**

	Cloud software £	Total £
<b>Cost</b>		
As at 01 April 2022	-	-
Additions	42,930	42,930
As at 31 March 2023	42,930	42,930
<b>Amortisation</b>		
As at 01 April 2022	-	-
Charge for year	6,059	6,059
As at 31 March 2023	6,059	6,059
<b>Net book value</b>		
As at 31 March 2023	36,871	36,871
As at 31 March 2022	-	-

**Encompass Care Organisation UK (formerly Encompass (Dorset))**  
Notes to the Financial Statements  
For the Year Ended 31 March 2023

**8 Investments**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Balance b/fwd	403,490	645,776
Sale of investments	(6,751)	(259,000)
Gain / (Loss) on investments	(28,113)	16,714
	<u>368,626</u>	<u>403,490</u>

**9 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	628,438	620,123
Prepayments	41,839	62,388
	<u>670,277</u>	<u>682,511</u>

**10 Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	287,617	136,041
Social security and other taxes	119,506	100,730
Other creditors	3,363	3,362
Accruals & deferred income	343,133	408,825
	<u>753,619</u>	<u>648,958</u>

**Deferred income**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deferred income at 01 April 2022	81,480	73,969
Released from previous years	(23,500)	(425)
Resources deferred in the year	3,951	7,936
Deferred income at 31 March 2023	<u>61,931</u>	<u>81,480</u>

Income has been deferred in relation to funding received in advance of the service being delivered.

**Encompass Care Organisation UK (formerly Encompass (Dorset))**  
Notes to the Financial Statements  
For the Year Ended 31 March 2023

**11 Provisions**

	2023 £	2022 £
Staff	-	50,000
Property and dilapidations	47,000	47,000
	<u>47,000</u>	<u>97,000</u>

**12 Statement of funds**

	Balance 01.04.22 £	Income £	Expenditure £	Transfers £	Gain/(Loss) £	Balance 31.03.23 £
General unrestricted funds	811,309	7,996,059	(8,528,705)	229,590	(28,113)	480,140
<b>Total unrestricted funds</b>	<u>811,309</u>	<u>7,996,059</u>	<u>(8,528,705)</u>	<u>229,590</u>	<u>(28,113)</u>	<u>480,140</u>
<b>Restricted funds</b>						
Redecoration reserve	229,590	-	-	(229,590)	-	-
Rawley refurbishment reserve	-	5,434	-	-	-	5,434
<b>Total restricted funds</b>	<u>229,590</u>	<u>5,434</u>	<u>-</u>	<u>(229,590)</u>	<u>-</u>	<u>5,434</u>
<b>Total funds</b>	<u>1,040,899</u>	<u>8,001,493</u>	<u>(8,528,705)</u>	<u>-</u>	<u>(28,113)</u>	<u>485,574</u>

**Statement of funds - prior year**

	Balance 01.04.21 £	Income £	Expenditure £	Transfers £	Gain/(Loss) £	Balance 31.03.22 £
General unrestricted funds	1,105,000	6,951,082	(7,261,487)	-	16,714	811,309
<b>Total unrestricted funds</b>	<u>1,105,000</u>	<u>6,951,082</u>	<u>(7,261,487)</u>	<u>-</u>	<u>16,714</u>	<u>811,309</u>
<b>Restricted funds</b>						
Redecoration reserve	229,590	-	-	-	-	229,590
<b>Total restricted funds</b>	<u>229,590</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>229,590</u>
<b>Total funds</b>	<u>1,334,590</u>	<u>6,951,082</u>	<u>(7,261,487)</u>	<u>-</u>	<u>16,714</u>	<u>1,040,899</u>

**Encompass Care Organisation UK (formerly Encompass (Dorset))****Notes to the Financial Statements****For the Year Ended 31 March 2023****13 Analysis of net assets between funds**

	Unre- stricted funds £	Restricted funds £	Total 2023 £	Unre- stricted funds £	Restricted funds £	Total 2022 £
Fixed assets	507,075	-	507,075	499,207	-	499,207
Current assets	773,684	5,434	779,118	1,058,060	229,590	1,287,650
Current liabilities	(800,619)	-	(800,619)	(745,958)	-	(745,958)
	<u>480,140</u>	<u>5,434</u>	<u>485,574</u>	<u>811,309</u>	<u>229,590</u>	<u>1,040,899</u>

**14 Financial commitments**

At 31 March 2023 the charity was committed to making the following payments under non-cancellable operating leases:

	2023		2022	
	Land and buildings £	Other £	Land and buildings £	Other £
Less than 1 year	179,973	-	242,513	-
2 – 5 years	1,316,334	-	639,892	-
Greater than 5 years	646,442	-	1,028,527	-
	<u>2,142,749</u>	<u>-</u>	<u>1,910,932</u>	<u>-</u>

**15 Related parties**

There were no related party transactions during the year (2022: none).

**16 Company limited by guarantee**

The company was incorporated as a company limited by guarantee and has no share capital. The guarantee to the company is £1 per member on the winding up of the company. At 31 March 2023 the company had five members and the total amount guaranteed was therefore £5.

**Encompass Care Organisation UK (formerly Encompass (Dorset))**  
Notes to the Financial Statements  
For the Year Ended 31 March 2023

**17 Financial instruments**

	2023 £	2022 £
Financial assets measured at fair value through income and expenditure account	368,626	403,490
Financial assets that are debt instruments measured at amortised cost	737,279	1,225,262
	<u>1,105,905</u>	<u>1,628,752</u>
Financial liabilities measured at amortised cost	619,182	563,748
	<u>619,182</u>	<u>563,748</u>

	Income £	Expense £	Net gains £	Net losses £
<b>2023</b>				
Financial assets measured at fair value through income and expenditure account	15,273	-	-	28,113
Financial assets measured at amortised cost	-	-	-	-
Financial liabilities measured at amortised cost	-	-	-	-
	<u>15,273</u>	<u>-</u>	<u>-</u>	<u>28,113</u>
<b>2022</b>				
Financial assets measured at fair value through income and expenditure account	13,443	-	16,714	-
Financial assets measured at amortised cost	-	-	-	-
Financial liabilities measured at amortised cost	-	-	-	-
	<u>13,443</u>	<u>-</u>	<u>16,714</u>	<u>-</u>