



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

**Annual Report and Financial Statements**

**For the Year Ended 31 March 2024**

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

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Charity Registered in England and Wales Number: 1003779  
Company Number: 05258840

For the Year Ended 31 March 2024

Annual Report and Financial Statements

(A Company Limited by Guarantee)

Encompass Care Organisation UK (formerly Encompass (Dorset))



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

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**For the Year Ended 31 March 2024**

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

Reference and Administrative Details

For the Year Ended 31 March 2024

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**Charity Name** Encompass Care Organisation UK

**Trustee Directors** D Corbin  
S Edlmann  
E Morris  
G Usmar

**Company Secretary** T Dennis-Andrews

**Chief Executive** T Dennis-Andrews

**Registered Office** 200 Bridport Road  
Poundbury  
Dorchester  
Dorset  
DT1 3BN

**Auditors** Albert Goodman LLP  
Goodwood House  
Blackbrook Park Avenue  
Taunton  
Somerset  
TA1 2PX

**Bankers** Barclays Bank plc  
Tagus House  
Ocean Way  
Southampton  
Hampshire  
SO14 3TJ

**Solicitors** Porter Dodson  
53 High West Street  
Dorchester  
Dorset  
DT1 1UX

**Solicitors**  
DL1 JUX  
Dorset  
Dorchester  
23 High West Street  
Porter Dodson

**Bankers**  
2014 317  
Hambroyle  
Southampton  
Oceus Msh  
Ldne Horse  
Barclays Bank plc

**Architects**  
1A1 SBX  
Somerset  
Lanpton  
Bickbrook Park Avenue  
Goodwood Horse  
Vipex Goodwin LLP

**Registered Office**  
DL1 3BN  
Dorset  
Dorchester  
Bourneville  
500 Bridport Road

**Chief Executive**  
T Dennis-Andrews

**Company Secretary**  
T Dennis-Andrews

**Trustee Directors**  
G Nasir  
E Morris  
S Edwards  
D Corbin

**Charity Name**  
Eucumbas Care Organisation UK

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

Reference and Administrative Details

For the Year Ended 31 March 2024

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## **Encompass Service Locations as at 31/03/24**

### **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

DT4 100  
Dorset  
Weymouth  
18150 Alexandra Road

DT4 0BX  
Dorset  
Weymouth  
3-2 Verne Road  
The Coach House

DT4 0NA  
Dorset  
Weymouth  
186 Abbotshay Road

DT1 1BW  
Dorset  
Dorchester  
3 Prince of Wales Road

#### Subcontracted Living Services:

DT1 1BW  
Dorset  
Dorchester  
3 Prince of Wales Road  
Encombe

#### Respite Care Home:

DT4 0BX  
Dorset  
Weymouth  
1 Verne Road  
Elzabeth

#### Residential Care Homes:

Encompass Service Locations as at 31/03/24

DT5 8BT  
Dorset  
Dorchester  
Crossways  
2 Dick O. TH. Banks

DT8 47F  
Dorset  
Sherborne  
108 Colquhoun

DT8 2DB  
Dorset  
Bridport  
21 Swiftings Road  
3 Bullen's Mead

DT8 3BD  
Dorset  
Bridport  
35 St Andrews Road

DT1 1BW  
Dorset  
Dorchester  
3 Prince of Wales Road  
Encombe

#### Domiciliary Services:

DT8 3A7  
Dorset  
Sherborne  
The Avenue  
Ravleigh House

DT4 100  
Dorset  
Weymouth  
30A Alexandra Road  
Beescroft

DT8 47F  
Dorset  
Sherborne  
111 Colquhoun

DT10 5N7  
Dorset  
Sturminster  
Lower Road  
Sandhills

DT8 2BH  
Dorset  
Bridport  
46 West Allington



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

### **Trustee Directors' Report**

**For the Year Ended 31 March 2024**

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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 2024. 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 2024 the company had 4 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	
N Lee	(resigned 10 April 2023)
E Morris	(appointed 13 November 2023)
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.

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D Corbin	

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## STRUCTURE, GOVERNANCE AND MANAGEMENT

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For the Year Ended 31 March 2024

Trustee Directors, Report

Encompass Care Organisation UK (formerly Encompass (Dorset))

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

### **Trustee Directors' Report**

**For the Year Ended 31 March 2024**

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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. Trustees are also encouraged to carry out site visits to meet staff and residents each quarter.

#### **Organisation**

A Board of Trustees manage the company through its Chief Executive Officer who is the Company Secretary and Nominated Individual. The CEO'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 CEO are equitable across the charity and standards benchmarked against similar Charities and Organisations. The CEO follows the same process for the supporting members of the Executive Leadership Team.

An appropriately qualified, Registered Service Manager manages each of the company's Residential Care Homes. The Supported Living Services provision is covered by one Registered Operations Manager and supporting by two Area team Leaders and a Team Leader in each 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 operational 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 CEO, Chief Operating Officer, our Operations Director, Quality & Learning Director and our Business Director. These posts are supported by our Company Accountant. Each of the Directors head their own department as indicated in their Director title and are line managed by the COO – Finance is led by the Company Accountant who is line managed by the CEO. Going forward we have identified the need to appoint a People & Culture Director to lead Wellbeing, HR, ER, PR and H&S and to maximise people engagement so we can truly be informed by the people involved in everything Encompass delivers.

The Board of Trustees has 3 formally constituted sub committees – Performance and Finance Committee, Business Strategy & Transformation Committee and Quality and Health & Safety Committee. These are led by Trustees, supported by ELT members where appropriate. In addition, there is a monthly newsletter to staff, circle of support and stakeholders.

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by Trustees' supported by ETL members where appropriate. In addition, there is a monthly newsletter to Business Strategy & Transformation Committee and Quality and Health & Safety Committee. These are led by the Board of Trustees has 3 formally constituted sub-committees – Performance and Finance Committee, delivery.

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## Organisation

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## Trustee Induction and Training

For the Year Ended 31 March 2024  
Trustee Directors, Board  
Encompass Care Organisation UK (formerly Encompass (Dorset))

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

### **Trustee Directors' Report**

**For the Year Ended 31 March 2024**

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#### **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 performance meetings with team leaders and service managers. 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 2023, the company provided 27 residential and respite beds in North, Central and West Dorset and Supported Living Services to 73 people in 15 sub locations. Our Community Outreach Service 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.

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## OBJECTIVES AND ACTIVITIES

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- o Durham Council
- o Devon Council
- o Bournemouth, Christchurch and Poole Council
- o Dorset Council
- o NHS Dorset Integrated Care Board

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## Risk Management

For the Year Ended 31 March 2024

Trustee Directors' Report

Encompass Care Organisation UK (formerly Encompass Dorset)

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

### **Trustee Directors' Report**

**For the Year Ended 31 March 2024**

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#### **Our Vision**

Pioneering support in an accessible, inclusive community.

#### **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 Southwest.

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. This is a key focus for us, now we have our Co-Production Team in post and with the development of a new People & Culture Director role to lead on engagement in all areas of the company.

Overall, our Governance Assurance 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 specialised services that are registered with the Care Quality Commission (CQC) and regularly inspected and all currently rated as 'Good'. We are established having been operating for over 30 years, some of the people who we support have stayed with us for decades. Our services are centred around two central provisions – caring for those with learning disabilities and those with mental ill 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 experiencing mental ill health.

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.

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### Our Services

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and young people with a learning disability or facing a period of mental ill health across the South West.

Encompass Care are a Charity committed to providing specialist, person-centred care and support to adults

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

- **Integrity:** Uphold our principles and keep our promises
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### Our Core Values

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

### Mission Statement

Pioneering support in an accessible, inclusive community.

### Our Vision

For the Year Ended 31 March 2024

Trustee Directors, Report

Encompass Care Organisation UK (formerly Encompass Dorset))



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

### **Trustee Directors' Report**

**For the Year Ended 31 March 2024**

---

The Charitable aims of Encompass Care will continue to form a large part of the business as we are moving forward. Trustees are linked into this programme of work as part as business as usual and will be responsible for its sign off.

### **ACHIEVEMENTS AND PERFORMANCE**

After the extremely challenging year in 2022-23, 2023-24 has not been without exceptions, but for totally different reasons. Encompass Care as an organisation has strengthened its position as care provider and enhanced its reputation by widening its partnership working and building new relationships in the region. The positive relationships are fundamental to the continued success of Encompass Care.

The CEO's ambition to work more closely with the people involved in Encompass; our workforce, people we support and their families, has been re-enforced by the appointment of two Co-Production Leads. These posts have already started to have a beneficial impact across all that we do as we are hearing what is important to people which helps us refine what we offer and how we can support. This will ensure the voice of the people we care for is at the heart of what Encompass wants to achieve.

The appointment of a new Trustee, Elizabeth Morris, has brought a new focus and additional skills to the Board. Her knowledge and previous experience of working with Charities, Mental Health Legislation and formulating funding applications will be a real asset to Encompass Care as we look to develop this area further.

The success of the Recovery plan has been a real triumph, much down to the decision making and implementation of the CEO and the Executive Leadership Team (EMT). Ensuring financial stability means that Encompass Care can build on its successes and begin to look forward at ways of developing the services in the future. We are still mindful that the road to this point has been very tough and therefore everything is being done to ensure continued resilience and sustainability at every stage.

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 at the start of the 2022-2025 Business Strategy. It is reviewed and updated quarterly with a final Position Statement and key achievements for 2023 reported to the Board in April 2024.

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.

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## ACHIEVEMENTS AND PERFORMANCE

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For the Year Ended 31 March 2024

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Encompass Care Organisation UK (formerly Encompass (Dorset))

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

### **Trustee Directors' Report**

**For the Year Ended 31 March 2024**

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#### **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
- Working in Co-Production with the People We Support, Their Families and Our Staff

#### **Key Achievements are listed here:**

- Established a Co-Production team, allowing people with lived experience to be part of the leadership discussions and strategic decisions.
- Establish positive working relationships with the local authority to place ourselves as a trusted provider and critical partner, supporting their marketing intentions and our future growth.
- Successfully divested in underperforming services to reduce overheads
- Successfully monitored poorly performing services to ensure they operated within budgeted remits.
- Agree residential bed and out of county rates.
- Resolved debt issues for monies owed to Encompass.
- On schedule with all creditors, paying within all credit agreement timeframes
- Re-negotiation of agency rates to make them affordable and within our pay roll expenditure.
- Provide training to overseas workers from partner agency provide work placements for 24 months to support visa applications thus filling all vacancies in workforce establishment within manageable limits.
- Established cloud-based accountancy system to monitor and manage I&E with ultimate clarity allowing all departments to act with clear fiscal responsibility and remain within budget.
- Review the budget for accuracy and to support management by budget holders with access to online software through departmental finance meetings each week.
- 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.

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- Successfully monitored poorly performing services to ensure they operated within budgeted limits
- Successfully divested in underperforming services to reduce overheads and critical partner, supporting their marketing intentions and our future growth
- Establish positive working relationships with the local authority to place ourselves as a trusted provider discussions and strategic decisions
- Established a Co-Production team, allowing people with lived experience to be part of the leadership

#### Key Achievements are listed here:

- Working in Co-Production with the People We Support, Their Families and Our Staff
- Raising the profile of Encompass Care locally and nationally
- Implementing digital technology and improving our IM&T systems
- Maximising financial efficiency and operational effectiveness
- Delivering sound governance

#### Achieve These by:

people we support, commissioners and regulators:

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

#### Corporate Objectives by 2022

For the Year Ended 31 March 2024

Trustee Directors, Report

Encompass Care Organisation UK (formerly Encompass (Dorset))

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

### **Trustee Directors' Report**

**For the Year Ended 31 March 2024**

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#### **Key Plans for the Future:**

- Create a 2025-2028 Business Strategy that focusses on 'People, Relationships & Connections' that is fully informed by all those involved with Encompass
- Develop the People & Culture Director Role
- Create an accessible engagement programme that allows us to assess and refine the culture in line with what matters to people the most underpinned by our values.
- Embed Co-Production at every level of the company
- Create a Wellbeing strategy
- Create a revised PR & Marketing strategy
- Develop opportunities to maximise the relationships between Encompass, our funders & our housing providers to create opportunities for people we support and people who will require support in the future, in line with the local need.
- Identify areas for investment in our current services – property, increased respite provision, smaller MH services accommodation.
- Identify areas for investment outside of our current services – property , new service acquisitions
- Fully functioning systems in place for Payroll, Time and Attendance, HR, H&S and online training.
- Azure migration to cloud based internally managed IT services with bespoke consultancy support package
- Contract harmonisation
- Fees for out of county and residential services to be agreed pre-March to illuminate the need for back dating funding
- Establish a team of Train the Trainer qualified people from within Encompass who can deliver bespoke mandatory and additional training to all teams.

#### **PLANS FOR FUTURE PERIODS**

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.

#### **FINANCIAL REVIEW**

This was the first year we have been able to successfully monitor our accounts away from inhouse spreadsheets and antiquated support systems. Since transferring to our new platform, we have been able to monitor and review the finances in each area with significantly more clarity than in years gone by. This change has been transformational.

Our rates for support saw the largest uplift in many many years which was applied to all Supported Living Services. Uplifts to RCH were subject to Valuing Care processes and then negotiation with the Commissioners. This was only partially achieved in the year. Outreach rates are not viable for the type of Outreach support Encompass offer so the decision was made to only offer private placements. Some packages are commissioned by the council at the express wish of the individual or their circle of support. Recruitment and retention were initially difficult in a challenging workforce market but due to the way in which we work with specialist 'partner' agencies, we have agreed Ts & Cs favourable to both parties and are able to afford the agency use within our budgeted staff costs. The 'unplanned' use of agency and hours over used to cover sickness & absence is now our highest risk re staffing costs though is monitored well with cost analysis and attendance improvement controls from Ops & HR. Work will be ongoing as we aim to align our contracts to harmonise the Ts & Cs of all workers and to reduce areas for absence benefits to be misused.

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## FINANCIAL REVIEW

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## PLANS FOR FUTURE PERIODS

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- Identify areas for investment outside of our current services – property, new service acquisitions services accommodation.
- Identify areas for investment in our current services – property, increased respite provision, smaller MH in line with the local need.
- Develop opportunities to create opportunities for people we support and people who will require support in the future.
- Develop opportunities to maximise the relationships between Encompass, our funders & our housing
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- Create a 2022-2028 Business Strategy that focusses on People, Relationships & Connections, that is

Key Plans for the Future:

For the Year Ended 31 March 2024

Trustee Directors Report

Encompass Care Organisation UK (formerly Encompass (Doiset))

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

### **Trustee Directors' Report**

**For the Year Ended 31 March 2024**

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Our income this year was £8,301k from charitable activities (2023: £8,001k), income went up but our service provision was made smaller due to the planned recovery plan. Our investment income was £17k (2023 loss: £28k) and we had donations of £2k (2023: £nil).

Our occupancy rate during the year was 87.5% (2023: 86%) for supported living and our residential services.

Our occupancy rate for our respite services at Encombe, Dorchester was 69% (2023: 68%) this remains relative to the previous year, the difference being this year was that the rates were all aligned to the correct 23/24 rates compared to the prior year where many were on varying rates going back as far as 2018. 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 incoming resources of £113k (after inclusion of investment revaluation) compared to outgoing resources of £555k in the prior year. The difference was mainly due divesting in underperforming services, aligning the agency agreements with our partner agencies allowing us to operate agency costs within our payroll budget.

Cash at year end was £409k (2023: £109k). The surplus in the year meant cash from operating activities was able to replenish our cash balance compared to an out-flow of £414k in 2023. 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 an increase of £17k compared to the prior year. At the year-end our investments were valued at £385k (2023: £369k).

Our balance sheet position has improved with net assets at the year-end of £599k (2023: £486k). The change is due to the surplus 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.

We have carried out due diligence of our investments and continue to monitor that they do not become a conflict of interest.

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Unit Trusts and Low Risk Equities.

Our Trusts and Low Risk Equities, whilst is low risk and comprises UK Index Linked Gilts, various equities and shares listed on Euronext, whilst is low risk and comprises UK Index Linked Gilts, various equities and shares listed on Euronext. With minor changes or adjustments are approved at Board level. The investment portfolio investment adviser, Charles Stanley, manages all investments and advises the company of any changes that Euronext has a cautious attitude to risk and wishes to make the most of its cash reserves. Euronext,

#### Investment Powers and Policy

change is due to the change in the year.

Our balance sheet position has improved with net assets at the year-end of £200k (2003: £180k). The

and our investments were valued at £380k (2003: £380k).

Our investments were re-valued at year-end with an increase of £11k compared to the prior year. At the year-end our investment adviser continues to take a cautious approach to our investment portfolio during the year.

Withdrawing from our investments in order to maintain our cash levels.

was able to replenish our cash balance compared to an outflow of £11k in 2003. There were no cash at year-end was £100k (2003: £100k). The change in the year-end cash flow from operating activities

within our payroll budget.

services' signing the service agreements with our business agencies allowing us to observe service costs on-going resources of £250k in the prior year. The difference was mainly due to changes in budgeted ongoing. This year we had incoming resources of £113k (after inclusion of investment revaluation) compared to period for 2003 whilst we have to pay staff salaries' continue to but pressure on our margins.

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2003 rates compared to the prior year where many were on varying rates going back as far as 2018. We relative to the previous year, the difference being this year was just the rates were all signed to the correct Our occupancy rate for our service services at Euronext, Dorchester was 80% (2003: 80%) this remains

services.

Our occupancy rate during the year was 81.5% (2003: 80%) for subleased living and our residential £38k and we had provisions of £5k (2003: £nil).

provision was made smaller due to the planned recovery plan. Our investment income was £11k (2003 loss: Our income this year was £8,301k from charitable activities (2003: £8,001k), income went up but our service



## **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 people 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, considering 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 2024 were £506k (unrestricted reserves of £593k, less fixed assets of £87k). This sits within our reserves range.

## Reserves Policy

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The free reserves of the charity as at 31 March 2024 were £206k (unrestricted reserves of £693k, less fixed assets of £487k). This sits within our reserves range.

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

### **Trustee Directors' Report**

**For the Year Ended 31 March 2024**

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#### **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.

Approved by the board on 28<sup>th</sup> October 2024 and signed on their behalf by:



D Corbin  
Chair of Trustees

Chair of Trustees  
D Corbin

Approved by the board on ..... and signed on their behalf by:

small companies regime:

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(United Kingdom Generally Accepted Accounting Practice).

Reporting Standard 105: The Financial Reporting Standard applicable in the UK and Republic of Ireland  
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The trustees (who are also directors of Encompass Care Organisation (UK) for the purposes of company

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

For the Year Ended 31 March 2024

Trustee Directors' Report

Encompass Care Organisation UK (formerly Encompass (Dorset))

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

### **Independent Auditors' Report to the Members and Trustees**

**For the Year Ended 31 March 2024**

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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 2024, 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 2024 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.

relevant sections of this report.

Our responsibilities to the directors with respect to going concern are described in the going concern for a period of at least 12 months from when the financial statements are authorised for issue. Conditions that individually or collectively may cast significant doubt on the entity's ability to continue as a Based on the work we have performed, we have not identified any material uncertainties relating to events or occurring in the preparation of the financial statements is appropriate.

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

is sufficient and appropriate to provide a basis for our opinion.

responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient to provide a basis for our opinion.

statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with the ethical requirements that are relevant to our audit of the financial statements for the audit of the financial statements section of our report. We are independent of the applicable law. Our responsibilities under those standards are further described in the Auditor's We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and Basis for opinion

- have been prepared in accordance with the requirements of the Companies Act 2006.
- practice, and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting incurring resources and application of resources for the year then ended;
- give a true and fair view of the state of the company's affairs as at 31 March 2024 and of its

In our opinion the financial statements:

Accounting Practice).

Reporting Standards applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Generally Accepted Accounting Practice, including Financial Reporting Standards 105. The Financial Reporting framework that has been applied in their preparation is applicable law and United Kingdom Notes to the Financial Statements, including a summary of significant accounting policies. The financial the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet and We have audited the financial statements of Eurocompass Care Organisation UK (the company) for Opinion

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

### **Independent Auditors' Report to the Members and Trustees**

**For the Year Ended 31 March 2024**

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#### **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.

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are free from material misstatement, whether due to fraud or error

internal control as the trustees determine is necessary to enable the preparation of financial statements that preparation of the financial statements and for being satisfied that they give a true and fair view, and for such are also the directors of the charitable company for the purposes of company law) are responsible for the As explained more fully in the Statement of Trustees, Responsibilities set out on page 11, the trustees (who **Responsibilities of trustees**

Directors, Report and from the requirement to prepare a Strategic Report

companies, regime and take advantage of the small companies' exemptions in preparing the Trustees

- the trustees were not entitled to prepare the financial statements in accordance with the small
- we have not received all the information and explanations we require for our audit;
- certain disclosures of trustees, remuneration specified by law are not made; or
- the financial statements are not in agreement with the accounting records and returns; or
- not been received from branches not visited by us; or
- adequate and proper accounting records have not been kept; or returns adequate for our audit have

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We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to **Matters on which we are required to report by exception**

the Trustees' Report

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

applicable legal requirements:

- the Directors' Report included within the Trustees' Report have been prepared in accordance with consistent with the financial statements, and
- 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

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

**Opinion on other matter prescribed by the Companies Act 2006**

We have nothing to report in this regard

information, we are required to report that fact:

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

explicitly stated in our report, we do not express any form of assurance conclusion thereon

opinion on the financial statements does not cover the other information and, except to the extent otherwise included in the Trustees' Report, other than the financial statements and our auditors' report thereon. Our

The trustees are responsible for the other information. The other information comprises the information

**Other information**

For the Year Ended 31 March 2024

Independent Auditors' Report to the Members and Trustees

Encompass Care Organisation UK (formerly Encompass (Donset))



**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.

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

To address the risk of fraud through management bias and override of controls, we:

regulations:

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

obtaining an understanding of how fraud might occur, by:

We assessed the susceptibility of the company's financial statements to material misstatement, including

remained alert to instances of non-compliance throughout the audit:

- identified laws and regulations were communicated within the audit team regularly and the team
- enquiries of management and inspecting legal correspondence; and
- we assessed the extent of compliance with the laws and regulations identified above through making

legislation:

- Charity 2006, FRS 2018, employment, data protection, health and safety legislation and COC
- on the financial statements or the operations of the company, including the Companies Act 2006;
- we focused on specific laws and regulations which we considered may have a direct material effect
- management, and from our commercial knowledge and experience of the charity sector;
- we identified the laws and regulations applicable to the company through discussions with
- regulations;
- competence, capabilities and skills to identify or recognise non-compliance with applicable laws and
- the engagement partner ensured that the engagement team collectively had the appropriate

including fraud and non-compliance with laws and regulations, was as follows:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities,

The extent to which the audit was considered capable of detecting irregularities including fraud

including fraud is detailed below:

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

financial statements:

they could reasonably be expected to influence the economic decisions of users taken on the basis of these misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are

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

For the Year Ended 31 March 2024

Independent Auditors' Report to the Members and Trustees

Encompass Care Organisation UK (formerly Encompass (Dorset))

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

### **Independent Auditors' Report to the Members and Trustees**

**For the Year Ended 31 March 2024**

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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.

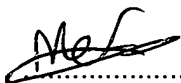
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **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: 12/12/2024.....

Encumbress Care Organisation UK (formerly Encumbress (Polski))

**Encompass Care Organisation UK (formerly Encompass (Dorset))**  
**Statement of Financial Activities (including an Income and Expenditure account)**  
**For the Year Ended 31 March 2024**

	Notes	Unrest- ricted Funds £	Rest- ricted Funds £	Total 2024 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total 2023 £
<b>Income from:</b>							
Donations and general grants		2,120	-	2,120	-	-	-
Charitable activities	2	8,281,938	-	8,281,938	7,980,786	5,434	7,986,220
Investment income	3	17,363	-	17,363	15,273	-	15,273
<b>Total income</b>		<b>8,301,421</b>	<b>-</b>	<b>8,301,421</b>	<b>7,996,059</b>	<b>5,434</b>	<b>8,001,493</b>
<b>Expenditure on:</b>							
Charitable expenditure	4	8,172,732	-	8,172,732	8,528,705	-	8,528,705
<b>Total expenditure</b>		<b>8,172,732</b>	<b>-</b>	<b>8,172,732</b>	<b>8,528,705</b>	<b>-</b>	<b>8,528,705</b>
<b>Net (expenditure)/income before transfers</b>		<b>128,689</b>	<b>-</b>	<b>128,689</b>	<b>(532,646)</b>	<b>5,434</b>	<b>(527,212)</b>
Net (loss)/gain on investments	8	16,090	-	16,090	(28,113)	-	(28,113)
Net (loss)/gain on asset disposal		(31,561)	-	(31,561)	-	-	-
Transfer between funds	12	-	-	-	229,590	(229,590)	-
<b>Net movement in funds</b>		<b>113,218</b>	<b>-</b>	<b>113,218</b>	<b>(331,169)</b>	<b>(224,156)</b>	<b>(555,325)</b>
<b>Reconciliation of funds</b>							
<b>Fund balances at 01 April 2023</b>		<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>
<b>Fund balances at 31 March 2024</b>	12	<b>593,358</b>	<b>5,434</b>	<b>598,792</b>	<b>480,140</b>	<b>5,434</b>	<b>485,574</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.

The statement of financial activities incorporates the income and expenditure account

shown above.

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

Fund balances at 31 March 2024	15	283,328	2,434	285,762	480,140	2,434	482,574
Fund balances at 01 April 2023		480,140	2,434	482,574	811,308	228,280	1,040,888
Reconciliation of funds							
Net movement in funds		113,518	-	113,518	(331,168)	(224,120)	(222,352)
Transfer between funds	15	-	-	-	228,280	(228,280)	-
Net (loss)/gain on asset disposal		(31,201)	-	(31,201)	-	-	-
Net (loss)/gain on investments	8	60,040	-	60,040	(311,132)	-	(311,882)
Net (expenditure)/income before transfers		158,088	-	158,088	(235,048)	2,434	(251,515)
Total expenditure		8,115,135	-	8,115,135	8,258,102	-	8,258,102
Charitable expenditure	4	8,115,135	-	8,115,135	8,258,102	-	8,258,102
Expenditure on:							
Total income		8,301,451	-	8,301,451	920,888	2,434	923,322
Investment income	3	11,303	-	11,303	12,513	-	12,513
Charitable activities	5	8,289,838	-	8,289,838	908,375	2,434	910,809
Donations and general grants		5,150	-	5,150	-	-	-
Income from:							
	notes	£	£	£	£	£	£
		Funds	Funds	Total	Funds	Funds	Total
		noted	noted		noted	noted	
		Unrest-	Rest-		Unrest-	Rest-	

For the Year Ended 31 March 2024

Statement of Financial Activities (including an Income and Expenditure account)

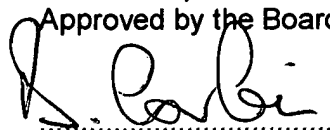
Encompass Care Organisation UK (formerly Encompass (Dorset))

**Encompass Care Organisation UK (formerly Encompass (Dorset))****- Company Registration Number: 02526640****Balance Sheet****As at 31 March 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	6	87,981	101,578
Intangible fixed assets	7	-	36,871
Investments	8	384,716	368,626
		<u>472,697</u>	<u>507,075</u>
<b>Current assets</b>			
Debtors	9	481,840	670,277
Cash at bank and in hand		<u>418,641</u>	<u>108,841</u>
		900,481	779,118
<b>Creditors</b>			
Amounts falling due within one year	10	<u>(727,386)</u>	<u>(753,619)</u>
<b>Net current assets</b>		173,095	25,499
<b>Provisions</b>	11	<u>(47,000)</u>	<u>(47,000)</u>
		(47,000)	(47,000)
<b>Net assets</b>		<u><u>598,792</u></u>	<u><u>485,574</u></u>
<b>Funds</b>			
<b>Unrestricted funds</b>			
General funds	12	593,358	480,140
		<u>593,358</u>	<u>480,140</u>
<b>Restricted funds</b>	12	5,434	5,434
<b>Total charity funds</b>		<u><u>598,792</u></u>	<u><u>485,574</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 28<sup>th</sup> Oct 2024 and signed on their behalf by:



D Corbin - Chair



Ausmar - Trustee

Approved by the Board of Trustees for issue on ..... and signed on their behalf by.

UK and Republic of Ireland (FRS 105).

companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the  
These accounts have been prepared and delivered in accordance with the special provisions relating to small

Total charity funds			288,185	482,214
Restricted funds	15		2,434	4,434
			283,328	480,140
General funds	15		283,328	480,140
Unrestricted funds				
Funds				
Net assets			288,185	482,214
			(41,000)	(41,000)
Provisions	11	(41,000)	(41,000)	(41,000)
Net current assets			113,082	294,250
Amounts falling due within one year	10	(151,388)	(151,388)	(151,388)
Creditors				
			184,009	119,118
Cash at bank and in hand			148,841	148,841
Debtors	8	148,184	148,184	148,184
Current assets				
			415,081	297,012
Investments	8		384,110	388,880
Intangible fixed assets	7		-	30,800
Tangible fixed assets	8		18,178	101,218
Fixed assets				
			3	3
Notes			2024	2023

As at 31 March 2024

Balance Sheet

- Company Registration Number: 05256640

Encompass Care Organisation UK (formerly Encompass (Dorset))



**Encompass Care Organisation UK (formerly Encompass (Dorset))****Cash flow statement****For the Year Ended 31 March 2024**

		<b>Total 2024 £</b>	<b>Total 2023 £</b>
	<b>Notes</b>		
<b>Cash flows from operating activities</b>			
Net movements in funds for the year		113,218	(555,325)
Adjustments to cash flows from non-cash items:			
Depreciation and amortisation	6	50,021	61,752
(Gain)/loss on listed investments	8	(16,090)	28,113
(Profit)/loss on sale of fixed assets		31,561	-
Finance income	3	(17,363)	(15,273)
		<hr/>	<hr/>
		161,347	(480,733)
Working capital adjustments			
(Increase)/decrease in debtors	9	188,437	12,234
Increase/(decrease) in creditors	10	(26,233)	54,661
		<hr/>	<hr/>
Net cash flow from operations		323,551	(413,838)
<b>Cash flows from investing activities</b>			
Interest received	3	17,363	15,273
Acquisitions of tangible assets	6	(31,114)	(61,554)
Acquisitions of intangible assets	7	-	(42,930)
Proceeds from sale of investments		-	6,751
		<hr/>	<hr/>
Net increase/(decrease) in cash and cash equivalents		309,800	(496,298)
		<hr/>	<hr/>
<b>Reconciliation of net debt</b>			
Cash and cash equivalents at the beginning of the reporting period		108,841	605,139
Net (decrease)/increase in cash and cash equivalents		309,800	(496,298)
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period		418,641	108,841
		<hr/>	<hr/>

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

## **Notes to the Financial Statements**

For the Year Ended 31 March 2024

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### **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 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.

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

### **Notes to the Financial Statements**

**For the Year Ended 31 March 2024**

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#### **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 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.

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

### **Notes to the Financial Statements**

For the Year Ended 31 March 2024

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#### **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 2024

**2 Charitable activities**

	Unre- stricted funds	Restricted funds	Total 2024	Unre- stricted funds	Restricted funds	Total 2023
	£	£	£	£	£	£
<b>Fee income</b>						
Supported living	5,143,132	-	5,143,132	5,550,804	-	5,550,804
Outreach	114,533	-	114,533	161,759	-	161,759
Respite	954,459	-	954,459	746,708	-	746,708
Residential care	1,417,992	-	1,417,992	1,350,725	-	1,350,725
Grants	-	-	-	8,617	-	8,617
SLS Agency	505,304	-	505,304	-	-	-
	<u>8,135,420</u>	<u>-</u>	<u>8,135,420</u>	<u>7,818,613</u>	<u>-</u>	<u>7,818,613</u>
<b>Other income</b>						
Rental income	99,561	-	99,561	98,324	-	98,324
Housing management	24,721	-	24,721	32,129	-	32,129
Other	22,236	-	22,236	31,720	5,434	37,154
	<u>8,281,938</u>	<u>-</u>	<u>8,281,938</u>	<u>7,980,786</u>	<u>5,434</u>	<u>7,986,220</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 2024	Unre- stricted funds	Restricted funds	Total 2023
	£	£	£	£	£	£
Bank interest	<u>17,363</u>	<u>-</u>	<u>17,363</u>	<u>15,273</u>	<u>-</u>	<u>15,273</u>

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

Notes to the Financial Statements  
For the Year Ended 31 March 2024

**4 Charitable expenditure**

	Unre- stricted funds £	Restricted funds £	Total 2024 £	Unre- stricted funds £	Restricted funds £	Total 2023 £
<b>Charitable activities</b>						
Staff costs	4,914,026	-	4,914,026	4,379,468	-	4,379,468
Agency costs	1,881,293	-	1,881,293	2,424,802	-	2,424,802
Facilitation of support	473,501	-	473,501	460,765	-	460,765
Motor and travel	32,035	-	32,035	39,823	-	39,823
Insurance	45,842	-	45,842	43,678	-	43,678
Recruitment	20,547	-	20,547	39,264	-	39,264
Bad debt write off	2,385	-	2,385	100,808	-	100,808
	<u>7,369,629</u>	<u>-</u>	<u>7,369,629</u>	<u>7,488,608</u>	<u>-</u>	<u>7,488,608</u>
<b>Support costs</b>						
Staff costs	459,205	-	459,205	621,966	-	621,966
Depreciation	35,712	-	35,712	55,694	-	55,694
Amortisation	14,309	-	14,309	6,059	-	6,059
Training	16,316	-	16,316	51,524	-	51,524
Communications	31,202	-	31,202	34,285	-	34,285
Head office costs	183,750	-	183,750	188,459	-	188,459
Fees paid to auditors for audit	22,020	-	22,020	17,064	-	17,064
Fees paid to auditors for accountancy services	7,698	-	7,698	4,500	-	4,500
Legal and professional	32,891	-	32,891	60,546	-	60,546
	<u>803,103</u>	<u>-</u>	<u>803,103</u>	<u>1,040,097</u>	<u>-</u>	<u>1,040,097</u>
<b>Total funds</b>	<u>8,172,732</u>	<u>-</u>	<u>8,172,732</u>	<u>8,528,705</u>	<u>-</u>	<u>8,528,705</u>

**5 Employees and employment costs**

	2024	2023
	£	£
Wages and salaries	4,879,858	4,488,358
Employer's NI	386,835	403,458
Pension contributions	106,538	109,618
	<u>5,373,231</u>	<u>5,001,434</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 £106,538 (2023: £109,618).

As at the year end, amounts totalling £18,643 (2023: £19,707) were owing to the scheme and are included in creditors due in less than one year.

Number of employees whose annual emoluments came within the following ranges:  
£70,000 to £79,999 - 1 (2023 £80,000 to £89,999: 1)

No remuneration was paid to any Trustees during the year (2023: none). Expenses totalling £108 were reimbursed to 1 Trustee during the year for travelling expenses (2023: 2 trustees £320).

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 £73,161 (2023: £85,001).

The average monthly head count was 207 staff (2023: 218 staff).



**Encompass Care Organisation UK (formerly Encompass (Dorset))**  
Notes to the Financial Statements  
For the Year Ended 31 March 2024

**6 Tangible fixed assets**

	<b>Leasehold property £</b>	<b>Plant &amp; machinery £</b>	<b>Fixtures, fittings &amp; equipment £</b>	<b>Total £</b>
<b>Cost</b>				
As at 01 April 2023	10,480	-	347,831	358,311
Additions	-	9,450	21,664	31,114
Disposals	(4,432)	-	(61,034)	(65,466)
As at 31 March 2024	6,048	9,450	308,461	323,959
<b>Depreciation</b>				
As at 01 April 2023	10,480	-	246,253	256,733
Charge for year	-	613	35,099	35,712
Elimination on disposal	(4,432)	-	(52,035)	(56,467)
As at 31 March 2024	6,048	613	229,317	235,978
<b>Net book value</b>				
As at 31 March 2024	-	8,837	79,144	87,981
As at 31 March 2023	-	-	101,578	101,578

**Encompass Care Organisation UK (formerly Encompass (Dorset))**  
Notes to the Financial Statements  
For the Year Ended 31 March 2024

**7 Intangible fixed assets**

	Cloud software £	Total £
<b>Cost</b>		
As at 01 April 2023	42,930	42,930
Disposals	(42,930)	(42,930)
	<hr/>	<hr/>
As at 31 March 2024	-	-
<b>Amortisation</b>		
As at 01 April 2023	6,059	6,059
Charge for year	14,309	14,309
Elimination on disposal	(20,368)	(20,368)
	<hr/>	<hr/>
As at 31 March 2024	-	-
<b>Net book value</b>		
As at 31 March 2024	-	-
	<hr/> <hr/>	<hr/> <hr/>
As at 31 March 2023	36,871	36,871
	<hr/> <hr/>	<hr/> <hr/>

**8 Investments**

	2024 £	2023 £
Balance b/fwd	368,626	403,490
Sale of investments	-	(6,751)
Gain / (Loss) on investments	16,090	(28,113)
	<hr/>	<hr/>
	384,716	368,626
	<hr/> <hr/>	<hr/> <hr/>

**9 Debtors**

	2024 £	2023 £
Trade debtors	443,512	628,438
Prepayments	38,328	41,839
	<hr/>	<hr/>
	481,840	670,277
	<hr/> <hr/>	<hr/> <hr/>

**Encompass Care Organisation UK (formerly Encompass (Dorset))**  
Notes to the Financial Statements  
For the Year Ended 31 March 2024

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	324,745	287,617
Social security and other taxes	103,160	119,506
Other creditors	16,573	3,363
Accruals & deferred income	282,908	343,133
	<u>727,386</u>	<u>753,619</u>

**Deferred income**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Deferred income at 01 April 2023	61,931	81,480
Released from previous years	(12,703)	(23,500)
Resources deferred in the year	17,997	3,951
Deferred income at 31 March 2024	<u>67,225</u>	<u>61,931</u>

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

**11 Provisions**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Property and dilapidations	47,000	47,000
	<u>47,000</u>	<u>47,000</u>

**Encompass Care Organisation UK (formerly Encompass (Dorset))****Notes to the Financial Statements****For the Year Ended 31 March 2024****12 Statement of funds**

	<b>Balance 01.04.23 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Gain/(Loss) £</b>	<b>Balance 31.03.24 £</b>
General unrestricted funds	480,140	8,301,421	(8,172,732)	-	(15,471)	593,358
<b>Total unrestricted funds</b>	<b>480,140</b>	<b>8,301,421</b>	<b>(8,172,732)</b>	<b>-</b>	<b>(15,471)</b>	<b>593,358</b>
<b>Restricted funds</b>						
Rawley refurbishment reserve	5,434	-	-	-	-	5,434
<b>Total restricted funds</b>	<b>5,434</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,434</b>
<b>Total funds</b>	<b>485,574</b>	<b>8,301,421</b>	<b>(8,172,732)</b>	<b>-</b>	<b>(15,471)</b>	<b>598,792</b>

**Statement of funds - prior year**

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

**Encompass Care Organisation UK (formerly Encompass (Dorset))**  
Notes to the Financial Statements  
For the Year Ended 31 March 2024

**13 Analysis of net assets between funds**

	Unre- stricted funds £	Restricted funds £	Total 2024 £	Unre- stricted funds £	Restricted funds £	Total 2023 £
Fixed assets	472,697	-	472,697	507,075	-	507,075
Current assets	895,047	5,434	900,481	773,684	5,434	779,118
Current liabilities	(774,386)	-	(774,386)	(800,619)	-	(800,619)
	<u>593,358</u>	<u>5,434</u>	<u>598,792</u>	<u>480,140</u>	<u>5,434</u>	<u>485,574</u>

**14 Financial commitments**

At 31 March 2024 the charity was committed to making the following payments under non-cancellable operating leases:

	2024		2023	
	Land and buildings £	Other £	Land and buildings £	Other £
Less than 1 year	150,996	-	179,973	-
2 – 5 years	533,982	-	1,316,334	-
Greater than 5 years	333,816	-	646,442	-
	<u>1,018,794</u>	<u>-</u>	<u>2,142,749</u>	<u>-</u>

**15 Related parties**

There were no related party transactions during the year (2023: 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 2024 the company had four members and the total amount guaranteed was therefore £4.

**Encompass Care Organisation UK (formerly Encompass (Dorset))**  
Notes to the Financial Statements  
For the Year Ended 31 March 2024

**17 Financial instruments**

	<b>2024</b> £	<b>2023</b> £
Financial assets measured at fair value through income and expenditure account	384,716	368,626
Financial assets that are debt instruments measured at amortised cost	862,153	737,279
	<u>1,246,869</u>	<u>1,105,905</u>
Financial liabilities measured at amortised cost	604,001	619,182
	<u>604,001</u>	<u>619,182</u>

	<b>Income</b> £	<b>Expense</b> £	<b>Net gains</b> £	<b>Net losses</b> £
<b>2024</b>				
Financial assets measured at fair value through income and expenditure account	17,363	-	-	(16,090)
Financial assets measured at amortised cost	-	-	-	-
Financial liabilities measured at amortised cost	-	-	-	-
	<u>17,363</u>	<u>-</u>	<u>-</u>	<u>(16,090)</u>
<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>