



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

Annual Report and Financial Statements

For the Year Ended 31 March 2025

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

Encompass Care Organisation UK (formerly Encompass (Dorset))
Contents
For the Year Ended 31 March 2025

	<u>Page</u>
Reference and Administrative Details	2 – 3
Trustee Directors' Report	4 – 13
Independent Auditors' Report	14 – 17
Statement of Financial Activities	18
Balance Sheet	19
Cash flow statement	20
Notes to the Financial Statements	21 – 32

Encompass Care Organisation UK (formerly Encompass (Dorset))
Reference and Administrative Details
For the Year Ended 31 March 2025

Charity Name	Encompass Care Organisation UK
Trustee Directors	D Corbin S Edlmann E Morris G Usmar
Company Secretary	E Peck
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

Encompass Care Organisation UK (formerly Encompass (Dorset))
Reference and Administrative Details
For the Year Ended 31 March 2025

Encompass Service Locations as at 31/03/25

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

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

111 Coldharbour
Sherborne
Dorset
DT9 4JL

18/20 Alexandra Road
Weymouth
Dorset
DT4 7QQ

Beechcroft
20A Alexandra Road
Weymouth
Dorset
DT4 7QQ

Encompass Care Organisation UK (formerly Encompass (Dorset))

Trustee Directors' Report

For the Year Ended 31 March 2025

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 2025. 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. On 31 March 2025, 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 one 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, E Morris & 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, agree to the Trustees Code of Conduct, declare any conflicts of Interest, complete a Disclosure and Barring Service (DBS) check and only when all are received and confirmed as adequate will appointment commence as per our Articles of Association.

The new Trustee is written to by the Chair confirming intention to appoint, setting out their duties and our expectations requesting they confirm their commitment with a signed copy of the letter returned. Information is then shared, and a formal induction commences.



Encompass Care Organisation UK (formerly Encompass (Dorset))
Trustee Directors' Report
For the Year Ended 31 March 2025

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 people who receive support each quarter.

Organisation

A Board of Trustees manage the company through its Chief Executive Officer who is the Nominated Individual. The CEO's pay and remuneration is scrutinised by the Chair and Trustees 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. Elaine Peck is the Company Secretary.

An appropriately qualified, Registered Service Manager manages each of the company's Residential Care Homes with a Residential Operations Manager holding registration for one of the services and supporting the other registered managers operationally. The Supported Living Services provision is covered by one Registered Operations Manager and supported by two Area team Leaders with a Team Leader based 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 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 Operations Manager 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. This role will feed into the COO and forms part of the Senior Management Team.

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



Encompass Care Organisation UK (formerly Encompass (Dorset))
Trustee Directors' Report
For the Year Ended 31 March 2025

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. Our Operations Department holds weekly performance meetings with team leaders and service managers. Additionally, we hold a monthly finance meeting with our service managers and Operations Department.

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

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 conduct 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.

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. At the start of 2024, 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 company is regulated by the Care Quality Commission and the Charities Commission. The addresses of the locations where we operate can be found in the Reference and Administrative Details section at the beginning of this document.



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 have engaged with the workforce, people we support, their families and our stakeholders to collaboratively create our Business Strategy for 2025-2028; People, Relationships and Connections.

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 Co-Productive 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 conduct staff engagement surveys to see how our staff are 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 Operations Manager 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, 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.

The Charitable aims of Encompass Care have continued to form a large part of the business and will continue to do so as we move forward. Trustees are linked into this through programmes of work as part as business as usual as both critical and supportive voices. They are ultimately responsible for its sign off.

ACHIEVEMENTS AND PERFORMANCE

The performance and achievements for Encompass Care over the past year have only been limited by external pressures, which have forced decisions in an increasingly and extremely challenging environment. The unfunded increases in National Insurance Contributions for staff have been a real source of financial pressure in 2024-2025. This has not been the only challenge faced, it has however needed very close scrutiny and added unplanned limitations to Encompass Care activity. Despite this and with the thoughtful management of the Executive Leadership Team, we are still confident in the operating model and sustainable way we are operating. Encompass Care as an organisation, continues to strengthen its position as care provider. The target remains to enhance its reputation by widening its partnership working by building new relationships both regionally across the Southwest and on a national level. The positive relationships are fundamental to the continued success of Encompass Care.

The Chief Executive Officer has been unwavering in the ambition for Encompass Care to work closer with families and the people we support. The success and positive impact of the Co-Production Team for the people we support, and our staff is a real positive story that has made resounding improvements and has continued to bring a greater insight into the way we engage with the people we support and their families. The positive reputation of the Co-Production team continues to grow and be celebrated.

Sadly, due to personal commitments, Elizabeth Morris has agreed to step down as a Trustee once we have found an alternative replacement. Although her term was only short lived, I wanted to wish her well for the future and thank her for her contribution and support. We are in the process of looking to appoint additional Trustees, with key skills, which will add to the Board effectiveness. Apart from this post we also have a real aim to have someone on the Board with direct lived experience of receiving support who can lead on specific areas of work. This will add assurances to the way Encompass Care is developing and delivering care.

Following on from the 2023 Recovery plan Encompass Care has carried out internal audits and these highlighted several potential changes that would improve its operational process and be cost saving opportunities. These change programmes are currently being implemented and while there have been some setbacks along the way, overall, the new processes are proving to be very effective. This has been a real triumph, much down to the decision making and implementation of the Chief Executive Officer and the Executive Leadership Team (ELT).

Many key Staff have stepped up in their roles to support the transition to new processes. Despite all the financial challenges and the continued challenging environment Encompass Care finds itself, the plans for development continue to be a priority and keeps Encompass Care in a flexible position and able to react to the unexpected challenges. We are still mindful that the road to this point has been very tough and therefore everything is being done to ensure sustainability as much as possible. We continue to look for opportunities to celebrate our dedicated staff and ensure the key message of how much they are valued is shared widely.

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 is produced yearly for the Encompass Care Board of Trustees. It is reviewed and updated quarterly with a final Position Statement and key achievements for 2024 reported to the Board in April 2025.

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 provide assurance, evidence quality and robust governance confirming that we have effectively managed and overcome many challenges.

Corporate Objectives by 2025

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

Achieve These by:

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

Key Achievements are listed here:

- Create a 2025-2028 Business Strategy that focusses on 'People, Relationships & Connections' that is fully informed by all those involved with Encompass
- 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
- 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
- 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.



Encompass Care Organisation UK (formerly Encompass (Dorset))
Trustee Directors' Report
For the Year Ended 31 March 2025

Key Plans for the Future:

- Develop the People & Culture 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 withing 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 then in years gone by. This change has been transformational.

Our rates for support saw the largest uplift in 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 with in 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 contacts to harmonise the Ts & Cs of all workers and to reduce areas for absence benefits to be misused.

Encompass Care Organisation UK (formerly Encompass (Dorset))
Trustee Directors' Report
For the Year Ended 31 March 2025

Our income this year was £8,392k from charitable activities (2024: £8,301k), income went up but our service provision was made smaller due to smaller Outreach provision. Our investment loss was £1.4k (2024 gain: £16k) and we had donations of £6.9k (2024: £2k).

Our occupancy rate during the year was 88.4% (2024: 87.5%) for supported living and our residential services.

Our occupancy rate for our respite services at Encombe, Dorchester was 71% (2024: 69%). 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 £188k (after inclusion of investment revaluation) compared to incoming resources of £113k in the prior year. The difference was mainly due divesting in underperforming services in the last 2 years, aligning the agency agreements with our partner agencies allowing us to operate agency costs within our payroll budget.

Cash at year end was £351k (2024: £419k). The surplus in the year meant cash from operating activities was able to replenish our cash balance. 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 decrease of £1.4k compared to the prior year. At the year-end, our investments were valued at £383k (2024: £385k).

Our balance sheet position has improved with net assets at the year-end of £787k (2024: £599k). 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.



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 27 October 25 and signed on their behalf by:



D Corbin
Chair of Trustees

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.

T

The free reserves of the charity as of 31 March 2025 were £686k (unrestricted reserves of £780k, less fixed assets of £94k). This sits within our reserves range.

Encompass Care Organisation UK (formerly Encompass (Dorset))
Independent Auditors' Report to the Members and Trustees
For the Year Ended 31 March 2025

Opinion

We have audited the financial statements of Encompass Care Organisation UK (the 'charitable company') for the year ended 31 March 2025, 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 2025 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.

Encompass Care Organisation UK (formerly Encompass (Dorset))
Independent Auditors' Report to the Members and Trustees
For the Year Ended 31 March 2025

Other information

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

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

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charity SORP FRS 2019, employment, data protection, health and safety legislation and CQC registration;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

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

Encompass Care Organisation UK (formerly Encompass (Dorset))
Independent Auditors' Report to the Members and Trustees
For the Year Ended 31 March 2025

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. 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: 27/10/2025.....

Encompass Care Organisation UK (formerly Encompass (Dorset))
Statement of Financial Activities (including an Income and Expenditure account)
For the Year Ended 31 March 2025

	Notes	Unrest- ricted Funds £	Rest- ricted Funds £	Total 2025 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total 2024 £
Income from:							
Donations and general grants		4,869	1,996	6,865	2,120	-	2,120
Charitable activities	2	8,367,107	-	8,367,107	8,281,938	-	8,281,938
Investment income	3	18,470	-	18,470	17,363	-	17,363
Total income		8,390,446	1,996	8,392,442	8,301,421	-	8,301,421
Expenditure on:							
Charitable expenditure	4	8,202,023	878	8,202,901	8,172,732	-	8,172,732
Total expenditure		8,202,023	878	8,202,901	8,172,732	-	8,172,732
Net (expenditure)/income before transfers		188,423	1,118	189,541	128,689	-	128,689
Net (loss)/gain on investments	7	(1,420)	-	(1,420)	16,090	-	16,090
Net (loss)/gain on asset disposal		-	-	-	(31,561)	-	(31,561)
Transfer between funds	11	-	-	-	-	-	-
Net movement in funds		187,003	1,118	188,121	113,218	-	113,218
Reconciliation of funds							
Fund balances at 01 April 2024		593,358	5,434	598,792	480,140	5,434	485,574
Fund balances at 31 March 2025	11	780,361	6,552	786,913	593,358	5,434	598,792

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

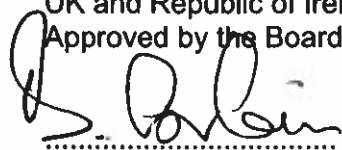
The statement of financial activities incorporates the income and expenditure account.

Encompass Care Organisation UK (formerly Encompass (Dorset))**- Company Registration Number: 02526640****Balance Sheet****As at 31 March 2025**

	Notes	2025	2024
		£	£
Fixed assets			
Tangible fixed assets	6	93,701	87,981
Investments	7	383,296	384,716
		<u>476,997</u>	<u>472,697</u>
Current assets			
Debtors	8	554,110	481,840
Cash at bank and in hand		351,026	418,641
		<u>905,136</u>	<u>900,481</u>
Creditors			
Amounts falling due within one year	9	(558,220)	(727,386)
Net current assets		<u>346,916</u>	<u>173,095</u>
Provisions	10	(37,000)	(47,000)
		<u>(37,000)</u>	<u>(47,000)</u>
Net assets		<u><u>786,913</u></u>	<u><u>598,792</u></u>
Funds			
Unrestricted funds			
General funds	11	780,361	593,358
		<u>780,361</u>	<u>593,358</u>
Restricted funds	11	6,552	5,434
		<u>6,552</u>	<u>5,434</u>
Total charity funds		<u><u>786,913</u></u>	<u><u>598,792</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 27/10/2025 and signed on their behalf by:


D Corbin - Chair


G Usmar - Trustee

Encompass Care Organisation UK (formerly Encompass (Dorset))**Cash flow statement****For the Year Ended 31 March 2025**

		Total 2025 £	Total 2024 £
	Notes		
Cash flows from operating activities			
Net movements in funds for the year		188,121	113,218
Adjustments to cash flows from non-cash items:			
Depreciation and amortisation	6	34,723	50,021
(Gain)/loss on listed investments	7	1,420	(16,090)
(Profit)/loss on sale of fixed assets		-	31,561
Finance income	3	(18,470)	(17,363)
		<hr/>	<hr/>
		205,794	161,347
Working capital adjustments			
(Increase)/decrease in debtors	8	(72,270)	188,437
Increase/(decrease) in creditors	9	(179,166)	(26,233)
		<hr/>	<hr/>
Net cash flow from operations		(45,642)	323,551
Cash flows from investing activities			
Interest received	3	18,470	17,363
Acquisitions of tangible assets	6	(40,443)	(31,114)
		<hr/>	<hr/>
Net increase/(decrease) in cash and cash equivalents		(67,615)	309,800
		<hr/>	<hr/>
Reconciliation of net debt			
Cash and cash equivalents at the beginning of the reporting period		418,641	108,841
Net (decrease)/increase in cash and cash equivalents		(67,615)	309,800
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period		351,026	418,641
		<hr/>	<hr/>

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 2025

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 Debtors

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

1.11 Cash at bank and in hand

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

1.12 Creditors

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

1.13 Taxation

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

1.14 Pension contributions

The charity operates three different pension schemes:

i) **NHS Pension Scheme**

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

ii) **Defined Contribution Scheme**

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

iii) **Auto Enrolment Scheme**

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

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

1.15 Allocation of costs

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

1.16 Fund accounting

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

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

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

1.17 VAT

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

1.18 Financial instruments

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

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

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

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

Encompass Care Organisation UK (formerly Encompass (Dorset))
Notes to the Financial Statements
For the Year Ended 31 March 2025

2 Charitable activities

	Unre- stricted funds	Restricted funds	Total 2025	Unre- stricted funds	Restricted funds	Total 2024
	£	£	£	£	£	£
Fee income						
Supported living	5,386,984	-	5,386,984	5,143,132	-	5,143,132
Outreach	44,973	-	44,973	114,533	-	114,533
Respite	1,012,603	-	1,012,603	954,459	-	954,459
Residential care	1,454,215	-	1,454,215	1,417,992	-	1,417,992
SLS Agency	341,840	-	341,840	505,304	-	505,304
	<u>8,240,615</u>	<u>-</u>	<u>8,240,615</u>	<u>8,135,420</u>	<u>-</u>	<u>8,135,420</u>
Other income						
Rental income	99,016	-	99,016	99,561	-	99,561
Housing management	22,218	-	22,218	24,721	-	24,721
Other	5,258	-	5,258	22,236	-	22,236
	<u>8,367,107</u>	<u>-</u>	<u>8,367,107</u>	<u>8,281,938</u>	<u>-</u>	<u>8,281,938</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 2025	Unre- stricted funds	Restricted funds	Total 2024
	£	£	£	£	£	£
Bank interest	<u>18,470</u>	<u>-</u>	<u>18,470</u>	<u>17,363</u>	<u>-</u>	<u>17,363</u>

Encompass Care Organisation UK (formerly Encompass (Dorset))
Notes to the Financial Statements
For the Year Ended 31 March 2025

4 Charitable expenditure

	Unre- stricted funds £	Restricted funds £	Total 2025 £	Unre- stricted funds £	Restricted funds £	Total 2024 £
Charitable activities						
Staff costs	5,281,745	-	5,281,745	4,914,026	-	4,914,026
Agency costs	1,525,301	-	1,525,301	1,881,293	-	1,881,293
Facilitation of support	533,569	-	533,569	473,501	-	473,501
Motor and travel	28,938	-	28,938	32,035	-	32,035
Insurance	51,881	-	51,881	45,842	-	45,842
Recruitment	9,051	-	9,051	20,547	-	20,547
Bad debt write off	19	-	19	2,385	-	2,385
	7,430,504	-	7,430,504	7,369,629	-	7,369,629
Support costs						
Staff costs	408,592	-	408,592	459,205	-	459,205
Depreciation	34,723	-	34,723	35,712	-	35,712
Amortisation	-	-	-	14,309	-	14,309
Training	17,291	-	17,291	16,316	-	16,316
Communications	30,352	-	30,352	31,202	-	31,202
Head office costs	217,463	878	218,341	183,750	-	183,750
Fees paid to auditors for audit	21,900	-	21,900	22,020	-	22,020
Fees paid to auditors for accountancy services	4,260	-	4,260	7,698	-	7,698
Legal and professional	36,938	-	36,938	32,891	-	32,891
	771,519	878	772,397	803,103	-	803,103
Total funds	8,202,023	878	8,202,901	8,172,732	-	8,172,732

5 Employees and employment costs

	2025 £	2024 £
Wages and salaries	5,208,788	4,879,858
Employer's NI	387,854	386,835
Pension contributions	93,695	106,538
	<u>5,690,337</u>	<u>5,373,231</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 £93,695 (2024: £106,538).

As at the year end, amounts totalling £18,602 (2024: £18,643) were owing to the scheme and are included in creditors due in less than one year.

Number of employees whose annual emoluments casame within the following ranges:

£70,000 to £79,999 - 1 (2024: 1)

£80,000 to £89,999 - 1 (2024: nil)

No remuneration was paid to any Trustees during the year (2024: none). Expenses totalling £197 were reimbursed to 1 Trustee during the year (2024: 1 trustee £108).

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 £84,996 (2024: £73,161).

The average monthly head count was 196 staff (2024: 207 staff).

Encompass Care Organisation UK (formerly Encompass (Dorset))
Notes to the Financial Statements
For the Year Ended 31 March 2025

6 Tangible fixed assets

	Leasehold property £	Plant & machinery £	Fixtures, fittings & equipment £	Total £
Cost				
As at 01 April 2024	6,048	9,450	308,461	323,959
Additions	5,723	-	34,720	40,443
Disposals	-	-	(6,618)	(6,618)
As at 31 March 2025	11,771	9,450	336,563	357,784
Depreciation				
As at 01 April 2024	6,048	613	229,317	235,978
Charge for year	167	2,363	32,193	34,723
Elimination on disposal	-	-	(6,618)	(6,618)
As at 31 March 2025	6,215	2,976	254,892	264,083
Net book value				
As at 31 March 2025	5,556	6,474	81,671	93,701
As at 31 March 2024	-	8,837	79,144	87,981

Encompass Care Organisation UK (formerly Encompass (Dorset))
Notes to the Financial Statements
For the Year Ended 31 March 2025

7 Investments

	2025	2024
	£	£
Balance b/fwd	384,716	368,626
Sale of investments	-	-
Gain / (Loss) on investments	(1,420)	16,090
	<u>383,296</u>	<u>384,716</u>

8 Debtors

	2025	2024
	£	£
Trade debtors	483,959	443,512
Prepayments	70,151	38,328
	<u>554,110</u>	<u>481,840</u>

9 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	267,295	324,745
Social security and other taxes	111,094	103,160
Other creditors	8,625	16,573
Accruals & deferred income	171,206	282,908
	<u>558,220</u>	<u>727,386</u>

Deferred income

	2025	2024
	£	£
Deferred income at 01 April 2024	67,225	61,931
Released from previous years	(7,796)	(12,703)
Resources deferred in the year	3,084	17,997
Deferred income at 31 March 2025	<u>62,513</u>	<u>67,225</u>

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

Encompass Care Organisation UK (formerly Encompass (Dorset))
Notes to the Financial Statements
For the Year Ended 31 March 2025

10 Provisions

	2025 £	2024 £
Property and dilapidations	37,000	47,000
	<u>37,000</u>	<u>47,000</u>

11 Statement of funds

	Balance 01.04.24 £	Income £	Expenditure £	Transfers £	Gain/(Loss) £	Balance 31.03.25 £
General unrestricted funds	593,358	8,390,446	(8,202,023)	-	(1,420)	780,361
Total unrestricted funds	<u>593,358</u>	<u>8,390,446</u>	<u>(8,202,023)</u>	<u>-</u>	<u>(1,420)</u>	<u>780,361</u>
Restricted funds						
Rawley refurbishment reserve	5,434	1,996	(878)	-	-	6,552
Total restricted funds	<u>5,434</u>	<u>1,996</u>	<u>(878)</u>	<u>-</u>	<u>-</u>	<u>6,552</u>
Total funds	<u>598,792</u>	<u>8,392,442</u>	<u>(8,202,901)</u>	<u>-</u>	<u>(1,420)</u>	<u>786,913</u>

Statement of funds - prior year

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

Encompass Care Organisation UK (formerly Encompass (Dorset))
Notes to the Financial Statements
For the Year Ended 31 March 2025

12 Analysis of net assets between funds

	Unre- stricted funds £	Restricted funds £	Total 2025 £	Unre- stricted funds £	Restricted funds £	Total 2024 £
Fixed assets	476,997	-	476,997	472,697	-	472,697
Current assets	898,584	6,552	905,136	895,047	5,434	900,481
Current liabilities	(595,220)	-	(595,220)	(774,386)	-	(774,386)
	<u>780,361</u>	<u>6,552</u>	<u>786,913</u>	<u>593,358</u>	<u>5,434</u>	<u>598,792</u>

13 Financial commitments

At 31 March 2025 the charity was committed to making the following payments under non-cancellable operating leases:

	2025		2024	
	Land and buildings £	Other £	Land and buildings £	Other £
Less than 1 year	142,615	-	150,996	-
2 – 5 years	520,804	-	533,982	-
Greater than 5 years	215,749	-	333,816	-
	<u>879,168</u>	<u>-</u>	<u>1,018,794</u>	<u>-</u>

14 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 2025 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 2025

16 Financial instruments

	2025	2024
	£	£
Financial assets measured at fair value through income and expenditure account	383,296	384,716
Financial assets that are debt instruments measured at amortised cost	834,985	862,153
	<u>1,218,281</u>	<u>1,246,869</u>
Financial liabilities measured at amortised cost	<u>421,613</u>	<u>604,001</u>
	<u>421,613</u>	<u>604,001</u>

	Income	Expense	Net gains	Net losses
	£	£	£	£
2025				
Financial assets measured at fair value through income and expenditure account	18,470	-	-	1,420
Financial assets measured at amortised cost	-	-	-	-
Financial liabilities measured at amortised cost	-	-	-	-
	<u>18,470</u>	<u>-</u>	<u>-</u>	<u>1,420</u>
2024				
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>

