

Charity number: 1096213

Encompass - The Daniel Braden Reconciliation Trust

Unaudited

Trustees' report and financial statements

For the year ended 31 December 2024

Encompass - The Daniel Braden Reconciliation Trust

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Encompass - The Daniel Braden Reconciliation Trust

Reference and administrative details of the charity, its Trustees and advisers For the year ended 31 December 2024

Trustees	A K Braden Ms C R Mutimer N Pressley Ms A Carmouche Ms E Moisl (resigned 11 March 2025) A Jones (appointed 11 March 2025) D Moses (appointed 11 March 2025)
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Charity registered number	1096213
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Principal office	25 Church Street Shoreham by Sea West Sussex BN43 5DQ
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Accountants	Kreston Reeves LLP Chartered Accountants 9 Donnington Park 85 Birdham Road Chichester West Sussex PO20 7AJ
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Encompass - The Daniel Braden Reconciliation Trust

Trustees' report

For the year ended 31 December 2024

The Trustees present their annual report together with the financial statements of the charity for the 1 January 2024 to 31 December 2024.

Objectives and activities

a. Policies and objectives

The Trust's objectives are to promote dialogue and understanding, build bridges between communities, and create networks of young people fighting for change.

b. Activities undertaken to achieve objectives

This is achieved by means of challenging adventure programmes and facilitated discussions focusing on conflict, identity and cultural differences, with the long term aim of creating a global alumni dedicated to peaceful coexistence. Members of the alumni are encouraged and supported to set up local community projects which fulfil the aims and objectives of the Trust.

c. Main activities undertaken to further the charity's purposes for the public benefit

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims, objectives and activities and are satisfied that they fully meet it.

d. Main achievements of the charity

Encompass has been working since 2003 to promote dialogue in order to fight injustice and prejudice across divided communities, with the hope of fostering understanding, trust and empathy. Since 2017 our work has focused on the conflict in Israel and Palestine. Following the events of October 2023 and their aftermath, it has been effectively impossible to run programmes bringing young people together from across this divide. 2024 therefore saw little activity and, with no prospect of being able to return to our core activity in the foreseeable future, the Trustees have decided to cease operating and to close the Charity at the end of 2025.

Funds at the end of 2024 stood at £118,472 and plans are in place to use these funds over the course of the year to consolidate the work that has been undertaken over the last 22 years and to equip others, especially our alumni, to take the work forward in other ways.

Our plans for 2025 will see us:

- Conduct a U.S. tour for five experienced Encompass alumni – two Israelis, two Palestinians and one Arab Israeli – in order to share and educate about all that Encompass has learned and achieved over the past 22 years. The tour plans will be subject to a rigorous risk assessment and programme of risk mitigation.
- The alumni will join Project Common Bond in Stockbridge, Mass. where we are partnering with Dignity Beyond Borders – all participants will have lost direct family members to war or violence. From there they will stay another six days travelling around the N.E. USA talking to Jewish and Interfaith groups in Portland, Greenfield, Lenox Albany/ Troy and Brattleboro, Vermont.
- Give weekly food parcels to people displaced by the current conflict
- Organise one final Journey of Understanding in November in Cyprus to focus on the training of trainers, although this will be reliant on obtaining the visas and travel permits for our alumni and some from sister organisations, with the hope that they can carry on the ENCOMPASS message.

Any money and assets remaining at the point when operations cease will be transferred to another charity with similar objects.

Encompass - The Daniel Braden Reconciliation Trust

Trustees' report (continued)

For the year ended 31 December 2024

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have assessed the charity's ability to continue as a going concern. As the outcome of this assessment resulted in the decision to wind down the charity, the financial statements have been prepared on a basis other than going concern. See note 2.2 for more details.

b. Key financial performance indicators

The statement of financial activities on page 7 shows net income for the year of £37,497 (2023: net expenditure of £574). The total funds increased from £80,975 to £118,472.

Structure, governance and management

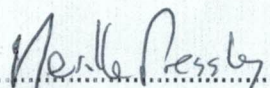
a. Constitution

Encompass The Daniel Braden Reconciliation Trust is a registered charity, number 1096213, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co opted under the terms of the Trust deed.

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


.....
N Pressley

Date: 26 June 2025

Encompass - The Daniel Braden Reconciliation Trust

Statement of Trustees' responsibilities For the year ended 31 December 2024

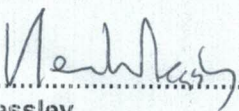
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:


.....
N Pressley

Date: 26 June 2025

Encompass - The Daniel Braden Reconciliation Trust

Independent examiner's report For the year ended 31 December 2024

Independent examiner's report to the Trustees of Encompass - The Daniel Braden Reconciliation Trust ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I would draw your attention to note 2.2 which outline the basis of preparation of the accounts.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Encompass - The Daniel Braden Reconciliation Trust

Independent examiner's report (continued) For the year ended 31 December 2024

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: *Kreston Reeves LLP*

Dated: 25 July 2025

Lucy Hammond BSc FCA

Kreston Reeves LLP

Chartered Accountants

9 Donnington Park, 85 Birdham Road, Chichester, West Sussex, PO20 7AJ

Encompass - The Daniel Braden Reconciliation Trust

Statement of financial activities For the year ended 31 December 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	2	63,911	63,911	62,504
Investments	3	99	99	71
Total income		64,010	64,010	62,575
Expenditure on:				
Raising funds	4	-	-	1,000
Charitable activities		26,513	26,513	62,149
Total expenditure		26,513	26,513	63,149
Net movement in funds		37,497	37,497	(574)
Reconciliation of funds:				
Total funds brought forward		80,975	80,975	81,549
Net movement in funds		37,497	37,497	(574)
Total funds carried forward		118,472	118,472	80,975

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

All income and expenditure in 2023 was from unrestricted funds.

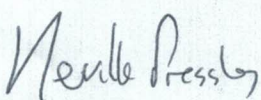
The notes on pages 9 to 15 form part of these financial statements.

Encompass - The Daniel Braden Reconciliation Trust

Balance sheet As at 31 December 2024

	Note	2024 £	2023 £
Current assets			
Debtors	9	-	8,800
Cash at bank and in hand		119,672	73,303
		<u>119,672</u>	<u>82,103</u>
Creditors: amounts falling due within one year	10	(1,200)	(1,128)
Net current assets		<u>118,472</u>	<u>80,975</u>
Total net assets		<u><u>118,472</u></u>	<u><u>80,975</u></u>
Charity funds			
Unrestricted funds	11	<u>118,472</u>	<u>80,975</u>
Total funds		<u><u>118,472</u></u>	<u><u>80,975</u></u>

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


N Pressley

Date: 26 June 2025

The notes on pages 9 to 15 form part of these financial statements.

**Notes to the financial statements
For the year ended 31 December 2024**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Encompass - The Daniel Braden Reconciliation Trust 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 Basis other than that of the going concern

The charity is in the process of winding down its operations and is expected to complete this process before the end of the next accounting period. Therefore the financial statements have been prepared on a basis other than that of a going concern. The financial statements do not include any provision for the future costs of terminating the activities of the charity except to the extent that such costs were committed at the balance sheet date.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

**Notes to the financial statements
For the year ended 31 December 2024**

1. Accounting policies (continued)

1.4 Expenditure (continued)

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

1.5 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 institution with whom the funds are deposited.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Encompass - The Daniel Braden Reconciliation Trust

Notes to the financial statements For the year ended 31 December 2024

2. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	25,235	25,235	17,372
Fundraising campaign	-	-	6,301
Donations	<u>25,235</u>	<u>25,235</u>	<u>23,673</u>
Grants	<u>38,676</u>	<u>38,676</u>	<u>38,831</u>
	<u>63,911</u>	<u>63,911</u>	<u>62,504</u>
Total 2023	<u><u>62,504</u></u>	<u><u>62,504</u></u>	

3. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Investment income	<u>99</u>	<u>99</u>	<u>71</u>
Total 2023	<u><u>71</u></u>	<u><u>71</u></u>	

4. Expenditure on raising funds

Costs of raising funds

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Fundraising campaign	<u>-</u>	<u>-</u>	<u>1,000</u>

Notes to the financial statements
For the year ended 31 December 2024

5. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Promote understanding	16,431	10,082	26,513	62,149
Total 2023	50,663	11,486	62,149	

Analysis of direct costs

	Total funds 2024 £	Total funds 2023 £
Direct programme costs	-	34,800
Payments to agents	16,431	15,863
	16,431	50,663

Analysis of support costs

	Total funds 2024 £	Total funds 2023 £
Staff costs	6,728	8,851
Insurance	715	695
Office expenses	1,439	812
Governance costs	1,200	1,128
	10,082	11,486

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,200 (2023 - £1,128).

Encompass - The Daniel Braden Reconciliation Trust

Notes to the financial statements For the year ended 31 December 2024

7. Staff costs

	2024 £	2023 £
Wages and salaries	<u>6,728</u>	<u>8,851</u>

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

	2024 No.	2023 No.
Average number of employees	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

9. Debtors

	2024 £	2023 £
Due within one year		
Other debtors	<u>-</u>	<u>8,800</u>

10. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>1,200</u>	<u>1,128</u>

Encompass - The Daniel Braden Reconciliation Trust

Notes to the financial statements For the year ended 31 December 2024

11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted Funds	<u>80,975</u>	<u>64,010</u>	<u>(26,513)</u>	<u>118,472</u>

Statement of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted Funds	<u>81,549</u>	<u>62,575</u>	<u>(63,149)</u>	<u>80,975</u>

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	119,672	119,672
Creditors due within one year	(1,200)	(1,200)
Total	<u>118,472</u>	<u>118,472</u>

Encompass - The Daniel Braden Reconciliation Trust

Notes to the financial statements For the year ended 31 December 2024

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	82,103	82,103
Creditors due within one year	(1,128)	(1,128)
Total	80,975	80,975

13. Related party transactions

During the year to 31 December 2024, donations without conditions were received from trustees totalling £19,490 (2023: £12,490).

There are no other related party transactions requiring disclosure (2023: none).