ENCOMPASS SOUTHWEST

England & Wales · Charity number 1145286

Details

Status	Registered
Legal form	Charitable company
Company number	07149873
Registered	2012-01-05
Register	View on the Charity Commission register

Contact

Address	Unit C2 Fishleigh Court Fishleigh Rd Roundswell Business Park Barnstaple Devon
Phone	01271371499
Email	info@encompass-sw.org.uk
Website	www.encompass-sw.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ARE SPECIFICALLY RESTRICED TO THE FOLLOWING, THE RELIEF OF PERSONS WITHIN DEVON, CORNWALL, SOMERSET AND DORSET WHO ARE IN CONDITIIONS OF HARDSHIP, DISTRESS AND NEED.

Activities: THE RELIEF OF PERSONS WITHIN DEVON, CORNWALL AND SOMERSET WHO ARE IN CONDITIONS OF HARDSHIP, DISTRESS AND NEED INCLUDING THE RELIEF OF HOMELESSNESS AND ROUGH SLEEPING AND TO REDUCE THE IMPACT OF POVERTY AND FINANCIAL EXCLUSION BY PROVIDING EFFECTIVE CLIENT FOCUSED SERVICES

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment
- **Who:** The General Public/mankind

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Geography

- Cornwall
- Devon
- Dorset
- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,872,707	£1,794,152	£455,812	27
2024-03-31	£1,630,109	£1,681,554	£377,257	34
2023-03-31	£1,486,209	£1,379,184	£428,702	27
2022-03-31	£979,106	£963,648	£321,677	27
2021-03-31	£891,434	£749,979	£306,219	21

Trustees

Name	Role	Appointed
BERYL EVANS	Chair	2011-12-19
DUNCAN AFFLECK		2021-04-09
IRENE MARGARET HOCKIN		2011-12-19
Liz Steele		2016-08-01
NEIL CHRISTOPHER ROBERT WARBURTON		2021-02-05
STEPHEN AMOS CRESSWELL		2012-01-25

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ENCOMPASS SOUTHWEST

England & Wales - Charity number 1145286

Accounts

Company registration number: 07149873
Charity registration number: 1145286

Encompass Southwest

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

WESTCOTTS
CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

Encompass Southwest

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Encompass Southwest

Reference and Administrative Details

Trustees:	Stephen Cresswell Irene Hockin Beryl Evans Elizabeth Steele Neil Warburton Duncan Affleck
Charity Registration Number	1145286
Company Registration Number	07149873
	The charity is incorporated in England and Wales.
Registered Office	Unit C2 Fishleigh Court, Fishleigh Rd Roundswell Business Park Barnstaple Devon EX31 3UD
Auditor	Westcotts (SW) LLP 47 Boutport Street Barnstaple Devon EX31 1SQ
Bankers	National Westminster Bank plc 41 High Street Barnstaple Devon EX31 1BZ
	CAF Bank Limited Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Encompass Southwest

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

Structure, Governance and Management

Established in 1996 as Barnstaple Poverty Action Group (BPAG), the organisation registered as a charity in 2000 and incorporated on 31 March 2012 to become Encompass Southwest.

The organisation is governed by a Board of Trustees, currently numbering six volunteers who are all drawn from the communities in which the organisation works. Encompass Southwest is completely independent and has no religious or political affiliations.

Trustee Recruitment

During the financial year, Encompass Southwest had 26 different projects, and our work was supported by around 11 volunteers. The Board aims to meet at least every two months to consider reports from the Chief Officer. The Board receives reports and management reviews of operational policies and procedures, and proposals for improvements in operational and organisational practices and services.

Encompass Southwest has no contracts that any Trustee has, or had, any direct interest in, either during or at the end of the financial period.

The Trustees are mindful of the skill sets of the Trustees. The Trustees undertake regular training. New Trustees are elected by the board and are recruited through volunteering, introductions, advertising or targeting specific relevant experience.

Mrs C Fisher is Chief Officer, in conjunction with the board, she responsible for both the strategic and operational direction of the organisation.

Objectives

Encompass Southwest's Charitable activities ("Objectives") are specifically restricted to the following: "The relief of persons within Devon, Cornwall, Somerset and Dorset who are in conditions of hardship, distress and need, including the relief of homelessness, rough sleeping and to reduce the impact of poverty and financial exclusion by providing effective client-focused services".

It's not only about the work, but the way in which we do it...

The Board of Trustees is proud to introduce Encompass Southwest's Annual Report this year. The report highlights the incredible work undertaken by our dedicated team and partners to support people experiencing multiple disadvantages across North Devon and beyond. It reflects our shared commitment to delivering trauma-informed, person-centered support that empowers individuals to rebuild their lives and have their voices heard.

Despite the continued challenges faced by our communities, Encompass Southwest has remained steadfast in its mission to respond with compassion, innovation, and resilience.

The Year in Numbers

These figures tell part of the story, but every number represents a life that has been impacted.

In 2024-25, **1559** people received support from Encompass. **1286** of these individuals have received support, which has either led to or positively impacted changes in their lives.

Encompass Southwest

Trustees' Report

We have supported **1809** clients to attend statutory or community appointments. **358** drop-in activities carried out or supported, and we have brought in £318,002.44 in grants for people experiencing hardship or crisis.

Our service delivery is split into 5 key areas, which include:

1. Housing & Rough Sleeper Outreach

- *Housing First in North Devon and Torridge*
- *Torridge Rough Sleeper Outreach (Rough Sleeper Initiative)*
- *Ripple Project (Youth Housing First)*
- *Streetwise Torridge (Youth Homelessness support)*
- *Know Your Neighbourhood - National Lottery*
- *Food 4 Thought Project*

2. Gender informed services

- *Brave Spaces*
- *Pathfinder - Trauma Stabilisation*

3. Flow & Core Services

- *Primary Care Network*
- *High Flow*
- *National Lottery High Flow*
- *Secondary Care Flow*
- *Community Flow*
- *Community Mental Health Development*
- *HOPE course*
- *Youth Mental Health Discharge Project (Young Devon)*
- *System Change Action Alliance*

4. Supported Accommodation

- *Mixed media needs supported accommodation*
- *High Needs women-only accommodation*
- *High Needs male accommodation*
- *Emergency accommodation*

Wis£rmoney & Core Services

- *British Gas Energy Trust (BGET)*
- *Transitions*
- *The Candar Advice Centre*
- *Torridge Household Fund*

Overview of the year

Outreach:

Encompass Southwest

Trustees' Report

Outreach is about showing up - **in the right place, at the right time, with the right kind of support.** We meet people where they are - in their communities, on the streets, in temporary housing, in hospitals, or wherever support is needed most. Under this umbrella are multiple projects, each designed to respond to different needs while sharing the same foundation: trust, connection, and consistency.

Brave Spaces - *Brave Spaces* aims to eradicate domestic violence for women in Devon. Now funded long term through the *Devon Domestic Abuse Alliance:* a partnership between ourselves, North Devon Against Domestic Abuse (NDADA), CoLab Exeter, More Positive Me, The Olive Project, CRAFT Training and Development and Surviving Abuse North Devon, the project offers safe accommodation, assertive community outreach, women-only groups, trauma stabilisation, and prevention programmes for women facing multiple disadvantages.

Housing First - A nationwide model funded locally, our *Housing First* project provides secure housing and tailored support for those most vulnerable, including people experiencing homelessness or rough sleeping in North Devon and Torridge. Guided by seven core principles- including "housing is a right" to "harm reduction" - support is responsive, flexible and person-led.

Torridge Rough Sleepers - Working to reduce rough sleeping, this council-funded project combines outreach and casework with short-term modular accommodation. Our support covers immediate needs and longer-term housing solutions, helping people rebuild stability. We are often working to meet the immediate needs of those sleeping rough due to inadequate and insecure housing options.

In-Reach (Young Devon) - who have stayed on the paediatric ward in hospital, our *In-Reach* project offers young people mentoring, wellbeing support, advocacy, and links to other services wherever it best suits the individual.

The Ripple Project - This independently funded project supports care-experienced young people and young people (aged 18–30) at risk of homelessness. With small caseloads and holistic support, Ripple addresses housing alongside benefits, careers, health, relationships, and hobbies.

Housing – More than A Roof

Our accommodation services provide more than just a roof over someone's head - they offer stability, safety, and the space to recover and grow. Across a range of properties, from a nine-bedroom town centre house to individual flats, we provide 36 rooms with low, medium, and high levels of support, meeting a wide range of needs.

We walk alongside people as they move from crisis to independence, supporting those with complex needs, including mental health issues, substance misuse, trauma, and domestic abuse. This includes our dedicated female-only accommodation for women who have experienced domestic abuse.

Day to day, our team helps residents maintain their tenancy, build life skills, and prepare for independent living.

One of our greatest achievements this year has been the relationships formed between residents and support staff. Challenges remain, particularly the lack of affordable, suitable housing for people to move on to. This reflects a wider systemic issue, but also highlights the resourcefulness and resilience of our team.

Navigating Finances Together - Making complex systems work for the people they are meant to serve

Encompass Southwest

Trustees' Report

There are different ways that we support with financial advocacy. Our primary offer includes The Transitions Project, funded by the British Gas Energy Trust (BGET), delivered in partnership between Navigate Charity and Encompass Southwest under the name Wis£rmoney. This works to strengthen the financial well-being and resilience of adults (18+) living in rural communities across Torridge and West Devon. We support people who are experiencing, or are at risk of, poverty, hardship, and financial or social exclusion.

The past 12 months have brought significant change. Many people have been required to move from previous income-based benefits to Universal Credit. For those who are not confident with technology, this transition has been daunting. Challenges include limited internet access, difficulty navigating online systems, and the lack of face-to-face help as more services move to remote or telephone-based support. At the same time, the wider shift to digital - from utility bills and banking to benefit applications - has hit rural areas hard, with local bank closures adding.

At Encompass, we are proud to walk alongside each person, helping them celebrate milestones, overcome barriers, and take confident steps toward independence.

Further barriers. Coupled with the rising cost of living, more people than ever are reaching out for support.

We provide tailored money and debt advice, including budgeting, payment plans, debt management, maximising income, applying for grants, and ensuring people claim the benefits they're entitled to.

We also address hidden challenges: the anxiety of opening a post, answering the phone, or responding to creditors. We stand alongside people through the entire process - opening letters together, advocating with agencies, and creating realistic payment plans - so they can move forward with confidence and control.

As one of the few services in Torridge and West Devon offering face-to-face and home visits, we provide practical, hands-on support. We help people make informed money decisions, prioritise spending (such as rent to prevent homelessness), and, where needed, connect them to specialist agencies.

Our Ilfracombe Advice Centre offers both drop-in and appointment-based support for local people facing complex challenges. Over the past year, the centre has provided advice on energy, welfare, family support, appeals, employment, and signposting to specialist help. Acting as an interagency hub, it has hosted partners including Job Centre Plus/DWP, Wis£rmoney, 361 energy and MIND workshops.

"Before I met Encompass, I was lost. I didn't know anything about benefits or what help was out there. I had no money coming in and didn't want to see anyone. The support I got made a huge difference - they helped sort out my debts, guided me through my benefits tribunal, and now I'm financially stable. Having someone there to help and guide me has been fantastic. I'm more at ease now, and I even go to Headway, which keeps me socially active. Encompass has helped me find my new normal, and I'm just taking life as it comes."

Feedback from Alex, who was referred to us following a life-changing stroke.

FLOW – Health Starts with Being Heard

Our FLOW programmes offer a unique, human-first approach to support. We see people beyond their symptoms or service labels, recognising that true wellbeing comes from understanding and responding to the full context of someone's life. Through a Team Around the Person approach, FLOW brings together local partners to help people identify what really matters to them and take steps towards their own goals. We have coordinated and facilitated 16 of these meetings this year.

Encompass Southwest

Trustees' Report

Active across Northern Devon and Exeter, FLOW supports people with multiple and complex needs, creating space to build relationships and make their own decisions. We work with partners including the NHS, local authorities, and the National Lottery.

Because the approach is flexible, the support we offer is equally varied: helping someone find alternative housing, connecting them to community resources, providing advocacy, attending appointments, building confidence, or even joining a yoga session.

Our teams face real challenges: long waiting lists, closure of community services, and uncertainty around funding. Many people we meet have "slipped through the gaps" - feeling unheard, socially isolated, lonely, and without anyone to advocate for them. FLOW caseworkers become that link, offering both a voice and a listening ear to those most vulnerable in our communities.

HIU Flow

- 57% Reduction in ED attendances
- 56% Reduction in Emergency Admissions
- 61% Reduction in Ambulance Conveyances

Community Flow

- 41% reduced re-admission rate to the hospital
- £470,000 Cost saving to the NHS in 2024-25

Innovation and Transformation

At Encompass, we are committed to being part of the cultural and system change needed to create a system that works for everyone - inclusive, accessible, and fair. This means actively contributing to work that re-imagines how services are designed and delivered.

One piece of this jigsaw is our pivotal role in developing the System Change Action Alliance (SCAA) - a partnership of voluntary and public sector organisations, health providers, and commissioners united by the belief that support systems should be built around the whole person. Our focus has been on challenging the current system for people with multiple and complex needs. We have helped drive the alliance forward, holding the coordination and facilitation roles that keep its energy and momentum alive. The SCAA's "test and learn" approach values trying new ideas as an essential step in creating meaningful change.

Thinking Ahead

Thinking ahead, the philosopher Heraclitus famously stated, "nothing endures but change", and that has never been more relevant than within the third sector. This next year will see Encompass go through a leadership restructure to prepare ourselves for what is on the horizon, to ensure that we have strength at our core to allow our teams to continue to be brave and courageous in their approaches, and to be able to respond to changes in both current and future landscapes. We will invest in our teams to ensure that we continue to provide value-driven support to the people who need it most. We will continue to triangulate the data we collect to ensure we are telling real stories, backed up by data, to influence social policy, and enable sustainable change in the future.

There are some key changes affecting our funders 25-26, which include: The Local Government Restructure and the NHS 10-year plan. To mitigate this, our new restructuring will enable our Chief Officer to take a more outward-facing/horizon-scanning perspective to ensure that the charity is aware of the impact of these changes to enable us to prepare appropriately.

Finally, we must remember that behind every struggle or setback lies a lifetime of resilience, triumph, and valuable lessons. This year's report celebrates those stories, our shared achievement, and will guide our future and the unwavering commitment of the Encompass team to create positive change in our community.

Financial Review

We have continued to work hard this year to ensure that our income continues to grow. This includes setting targets for grant-funded projects and identifying new sustainable funding streams and building upon our existing partnerships.

Financially, we are in a stronger place than we have been in previous years, with a record turnover of £1,872,707. However, this does not mean that we can afford to take our eyes off the ball. Whilst many projects are now funded for the next 12 months, we are actively seeking funding for 26/27.

We continue to work hard to build our reserves and aim to ensure that we have a minimum of 6 months' reserves in the future.

At the end of this year, we have £256,471 in reserves/general funds, which will be held in accordance with our reserves policy as set by the Board of Trustees.

Statement of trustees' responsibilities

The trustees (who are also the directors of Encompass Southwest for the purposes of company law) 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 keeping proper accounting records that can 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Encompass Southwest

Trustees' Report

Disclosure of Information to auditor
Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small companies provision statement
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 12/12/25 and signed on its behalf by:

Beryl Evans
Trustee

Encompass Southwest

Independent Auditor's Report to the Members of Encompass Southwest

Opinion

We have audited the financial statements of Encompass Southwest (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 the provisions available for small entities, in the circumstances set out in note to the financial statements, 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 trustees 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual 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.

Independent Auditor's Report to the Members of Encompass Southwest

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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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 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.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 7), the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor 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:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the trustees and other management and from inspection of the charity's regulatory correspondence. We communicated identified laws and regulations throughout our team, and remained alert to any indications of non-compliance throughout the audit.
- The charity is subject to laws and regulations that govern the preparation of the financial statements, including financial reporting legislation, and other charity legislation. The charity is also subject to many other laws and regulations where the consequences of non-compliance could have a material impact on the amounts or disclosures within the financial statements, including employment, anti-bribery and certain aspects of charity legislation.
- Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Encompass Southwest

Independent Auditor's Report to the Members of Encompass Southwest

Use of our report

This report is made solely to the charitable company's trustees, 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 charity's 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....

Catherine Williams FCA DChA (Senior Statutory Auditor)
For and on behalf of Westcotts (SW) LLP,
Chartered Accountants and Statutory Auditors
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

Date: 12th December 2025

Encompass Southwest

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	102,363	1,235,350	1,337,713	1,112,750
Charitable activities	4	489,151	35,095	524,246	512,508
Investment income	5	10,748	-	10,748	4,851
Total income		602,262	1,270,445	1,872,707	1,630,109
Expenditure on:					
Raising funds	6	(980)	(1,985)	(2,965)	(2,354)
Charitable activities	7	(628,346)	(1,162,841)	(1,791,187)	(1,679,200)
Total expenditure		(629,326)	(1,164,826)	(1,794,152)	(1,681,554)
Net (expenditure)/income		(27,064)	105,619	78,555	(51,445)
Transfers between funds		33,657	(33,657)	-	-
Net movement in funds		6,593	71,962	78,555	(51,445)
Reconciliation of funds					
Total funds brought forward		249,878	127,379	377,257	428,702
Total funds carried forward	18	256,471	199,341	455,812	377,257

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 18.

Encompass Southwest

(Registration number: 07149873)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	16,239	21,652
Current assets			
Debtors	15	75,867	114,521
Cash at bank and in hand		402,572	303,116
		478,439	417,637
Creditors: Amounts falling due within one year	16	(38,866)	(62,032)
Net current assets		439,573	355,605
Net assets		455,812	377,257
Funds of the charity:			
Restricted income funds			
Restricted funds		199,341	127,379
Unrestricted income funds			
Unrestricted funds		256,471	249,878
Total funds	18	455,812	377,257

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 13 to 28 were approved by the trustees, and authorised for issue on 12/12/25 and signed on their behalf by:

Irene Hockin
Trustee

Beryl Evans
Trustee

Encompass Southwest

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income/(expenditure)		78,555	(51,445)
Adjustments to cash flows from non-cash items			
Depreciation	6	5,413	7,218
Investment income	5	(10,748)	(4,851)
		73,220	(49,078)
Working capital adjustments			
Decrease/(increase) in debtors	15	38,654	(85,090)
(Decrease)/increase in creditors	16	(23,166)	37,417
Net cash flows from operating activities		88,708	(96,751)
Cash flows from investing activities			
Interest receivable and similar income	5	10,748	4,851
Net increase/(decrease) in cash and cash equivalents		99,456	(91,900)
Cash and cash equivalents at 1 April		303,116	395,016
Cash and cash equivalents at 31 March		402,572	303,116

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Unit C2
Fishleigh Court, Fishleigh Rd
Roundswell Business Park
Barnstaple
Devon
EX31 3UD

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Encompass Southwest 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 notes. The accounts are prepared in sterling, the functional currency of the charity.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income and endowments
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 the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tangible fixed assets
Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	25% Reducing balance

Cash and cash equivalents
Cash and cash equivalents 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.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2025 £
Donations			
Donations	7,585	-	7,585
Candar Donations	624	-	624
Gift aid reclaimed	729	-	729
Grants			
Grants received	93,425	1,235,350	1,328,775
	102,363	1,235,350	1,337,713

	Unrestricted funds £	Restricted funds £	Total 2024 £
Donations			
Gift aid reclaimed	449	-	449
Donations	22,003	-	22,003
Candar Donations	6,349	-	6,349
Just Giving Tent appeal	-	2,870	2,870
Gift Aid received	-	623	623
Grants			
Grants received	121,676	958,780	1,080,456
	150,477	962,273	1,112,750

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £
Invoiced work	15,059	-	15,059
Supported accommodation	474,092	-	474,092
Housing 1st Income	-	35,095	35,095
	489,151	35,095	524,246

	Unrestricted funds £	Restricted funds £	Total 2024 £
Invoiced work	8,312	9,159	17,471
Supported accommodation	462,821	-	462,821
Housing 1st Income	-	32,216	32,216
	471,133	41,375	512,508

5 Investment income

	Unrestricted funds £	Total 2025 £
Bank interest receivable	10,748	10,748

	Unrestricted funds £	Total 2024 £
Bank interest receivable	4,851	4,851

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2025 £
Costs of raising donations and legacies	980	1,985	2,965

	Unrestricted funds £	Restricted funds £	Total 2024 £
Costs of raising donations and legacies	24	2,330	2,354

7 Expenditure on charitable activities

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Charitable activities		616,991	1,162,731	1,779,722
Allocated support costs	8	11,355	110	11,465
		628,346	1,162,841	1,791,187

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Charitable activities		585,752	1,079,780	1,665,532
Allocated support costs	8	13,668	-	13,668
		599,420	1,079,780	1,679,200

8 Analysis of support costs

Support costs allocated to charitable activities

	Support costs £	Total 2025 £	Total 2024 £
Audit fees	9,304	9,304	11,862
Payroll costs	2,161	2,161	1,806
	11,465	11,465	13,668

9 Analysis of grants

	2025 £	2024 £
Analysis		
Grants to individuals	11,828	11,718

10 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	5,413	7,218

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	938,893	922,538
Social security costs	69,647	75,118
Pension costs	38,733	40,052
	1,047,273	1,037,708

The average head count of employees during the year was 46 (2024: 46). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No	2024 No
Employees	27	34

No employee received emoluments of more than £60,000 during the year.

13 Auditors' examination fees

	2025 £	2024 £
Audit fees	9,304	11,862

14 Tangible fixed assets

	Motor vehicles £	Total £
Cost		
At 1 April 2024	38,494	38,494
At 31 March 2025	38,494	38,494
Depreciation		
At 1 April 2024	16,842	16,842
Charge for the year	5,413	5,413
At 31 March 2025	22,255	22,255
Net book value		
At 31 March 2025	16,239	16,239
At 31 March 2024	21,652	21,652

15 Debtors

	2025 £	2024 £
Trade debtors	70,875	113,031
Prepayments	4,992	1,490
	75,867	114,521

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	17,991	21,532
Accruals	20,875	40,500
	38,866	62,032

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £38,516 (2024 - £40,001).

18 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
General					
General Funds	180,703	308,215	(338,430)	26,868	177,356
Contingency Fund	32,369	-	(2,180)	-	30,189
Candar Advice Centre	3,493	624	(10,016)	5,899	-
Supported Accomodation	10,000	271,876	(249,189)	-	32,687
Complex Care Teams	-	1,765	(1,765)	-	-
Winter Accommodation	1,661	19,782	(22,333)	890	-
Fixed assets	21,652	-	(5,413)	-	16,239
	249,878	602,262	(629,326)	33,657	256,471
Restricted funds					
Specific Grants	-	20,599	(11,422)	-	9,177
R&C Torridge and West Devon	-	57,278	(54,663)	(2,615)	-
YES Young People Support	-	9,000	(5,500)	-	3,500
DCF - Food for Thought	-	6,620	(4,894)	(1,726)	-
BGET Moneywise	6,324	29,227	(28,872)	(6,679)	-
Ripple Project	26,686	17,500	(28,849)	-	15,337
Housing First/Torridge RSI	26,239	140,041	(123,913)	(15,852)	26,515
HIU One Flow	9,871	130,332	(131,400)	-	8,803

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Brave Spaces	-	141,622	(142,034)	412	-
TDC Covid Hardship	-	27,000	(21,347)	(5,653)	-
Peer Research Pilot DCC Public Health	-	39,285	(9,830)	(5,000)	24,455
Youth flow	6,529	29,439	(30,423)	(5,545)	-
Housing Flow	-	20,000	(20,000)	-	-
Streetwise Torridge	-	18,648	(18,496)	(152)	-
OND Community flow	235	121,775	(122,060)	50	-
OND Secondary flow	-	19,437	(19,437)	-	-
Core 20+	-	-	(10,000)	10,000	-
Community Mental Health Lead	-	16,614	(18,044)	1,430	-
National lottery high flow	18,076	107,387	(131,535)	19,717	13,645
Safer streets	8,367	-	131	(8,498)	-
Accommodation Lockers	9,916	-	-	(9,916)	-
HOPE	6,658	26,429	(32,219)	(868)	-
KYN	8,478	17,923	(28,112)	1,711	-
Night Shelter	-	31,100	(26,627)	(4,473)	-
Lower Limb Flow	-	16,666	(16,666)	-	-
EL HIU	-	226,523	(128,614)	-	97,909
	127,379	1,270,445	(1,164,826)	(33,657)	199,341
Total funds	377,257	1,872,707	(1,794,152)	-	455,812

Encompass Southwest

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General					
General Funds	142,495	355,995	(284,963)	(32,824)	180,703
Contingency Fund	7,369	-	-	25,000	32,369
Candar Advice Centre	690	18,358	(15,555)	-	3,493
Supported Accomodation	15,871	212,650	(253,911)	35,390	10,000
Complex Care Teams	-	22,222	(22,222)	-	-
Winter Accommodation	-	17,212	(15,551)	-	1,661
Fixed assets	28,870	-	(7,218)	-	21,652
	195,295	626,437	(599,420)	27,566	249,878
Restricted funds					
Specific Grants	4,645	9,199	(9,764)	(4,080)	-
Contingency Funds	1,881	-	-	(1,881)	-
R&C Torridge and West Devon	-	60,626	(60,626)	-	-
Children In Need 2016	22,708	-	(22,436)	(272)	-
BGET Moneywise	-	35,280	(28,956)	-	6,324
Ripple Project	20,522	20,000	(13,836)	-	26,686
Housing First/Torridge RSI	38,696	114,316	(126,773)	-	26,239
HIU One Flow	3,640	54,498	(48,267)	-	9,871
Brave Spaces	9,282	172,964	(182,246)	-	-
TDC Covid Hardship	-	27,000	(16,430)	(10,570)	-
Youth flow	6,621	22,207	(22,299)	-	6,529
OND Primary	18,403	25,000	(43,426)	23	-
Streetwise Torridge	-	35,521	(35,521)	-	-
OND Community flow	-	52,106	(73,751)	21,880	235
OND Secondary flow	19,775	19,437	(39,424)	212	-
DPT Mental health	2,636	-	132	(2,768)	-
Core 20+	14,148	10,000	(24,084)	(64)	-
Community Flow 2	21,880	-	-	(21,880)	-
Community Mental Health Lead	2,661	32,577	(34,231)	(1,007)	-
National lottery high flow	21,420	126,720	(130,064)	-	18,076
Safer streets	2,338	44,596	(38,567)	-	8,367
Community matters National Grid Fund	-	-	(50)	50	-
Community Mental Health Navigator	18,151	5,000	(17,831)	(5,320)	-

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Accommodation Lockers	4,000	-	(45)	5,961	9,916
Mental Health Winter Pressure	-	41,512	(33,612)	(7,900)	-
HOPE	-	26,307	(19,649)	-	6,658
KYN	-	16,293	(7,815)	-	8,478
Night Shelter	-	46,156	(46,206)	50	-
EL HIU	-	6,333	(6,333)	-	-
	233,407	1,003,648	(1,082,110)	(27,566)	127,379
Total funds	428,702	1,630,085	(1,681,530)	-	377,257

Unrestricted funds

The trustees have designated part of the unrestricted funds of the charity to ensure that the funds raised specifically for certain projects, and shown as such in the restricted reserves, have sufficient resources to complete these projects. these funds are designated from the general fundraising of the charity.

Restricted funds

Encompass Southwest provides a variety of services which include specialist supported housing and domestic & sexual violence support to women with multiple disadvantages, rough sleeper outreach, Housing First, young person's housing support, High Intensity User (HIU), Mental Health Support, Money and Debt advice and specialist supported accommodation. Many of the funding we receive is restricted funding and for 2024/25 this includes funding which will be carried over into the following financial year: Peer Research Pilot with DCC, National Lottery High Flow and the Eastern Locality High Intensity User Program.

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	16,239	-	16,239
Current assets	259,721	218,718	478,439
Current liabilities	(19,489)	(19,377)	(38,866)
Total net assets	256,471	199,341	455,812

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	21,652	-	21,652
Current assets	254,898	162,739	417,637
Current liabilities	(26,672)	(35,360)	(62,032)
Total net assets	249,878	127,379	377,257

20 Related party transactions

During the year, the charity paid £80,074 (2024: £19,561) to North Devon Against Domestic Abuse Limited in respect of a partnership agreement. They also received £4,628 (2024: nil) from North Devon Against Domestic Abuse Limited, under the same partnership agreement. Irene Hockin is a Trustee of both charities.

ENCOMPASS SOUTHWEST

England & Wales - Charity number 1145286

Accounts

Company registration number: 07149873
Charity registration number: 1145286

Encompass Southwest

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

WESTCOTTS
CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

Encompass Southwest

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Encompass Southwest

Reference and Administrative Details

Trustees:	Stephen Cresswell Irene Hockin Beryl Evans Liz Steele Neil Warburton Duncan Affleck Caroline Leaver (resigned 1 December 2023)
Charity Registration Number	1145286
Company Registration Number	07149873
	The charity is incorporated in England and Wales.
Registered Office	Unit C2 Fishleigh Court, Fishleigh Rd Roundswell Business Park Barnstaple Devon EX31 3UD
Auditor	Westcotts (SW) LLP Plym House 3 Longbridge Road Plymouth Marsh Mills Devon PL6 8LT
Bankers	National Westminster Bank plc 41 High Street Barnstaple Devon EX31 1BZ CAF Bank Limited Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Encompass Southwest

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

Structure, Governance and Management

Established in 1996 as Barnstaple Poverty Action Group (BPAG), the organisation registered as a charity in 2000, and incorporated on 31 March 2012 to become Encompass Southwest.

The organisation is governed by a Board of Trustees, currently numbering six volunteers from 7 following the resignation of Caroline Leaver who are all drawn from the communities in which the organisation works. Encompass Southwest is completely independent and has no religious or political affiliations.

Trustee Recruitment

The Trustees are mindful of the skill sets of the Trustees. The Trustees undertake regular training. New Trustees are elected by the board and are recruited through volunteering, introductions, advertising or targeting specific relevant experience.

Mrs C Fisher is Chief Officer, in conjunction with the board, she responsible for both the strategic and operational direction of the organisation.

Objectives

During the financial year, Encompass Southwest had 29 different projects and our work was supported by around 11 volunteers. The Board aims to meet at least every two months to consider reports from the Chief Officer. The Board receives reports and management reviews of operational policies and procedures, and proposals for improvements in operational and organisational practices and services.

Encompass Southwest's Charitable activities ("Objectives") are specifically restricted to the following: "The relief of persons within Devon, Cornwall, Somerset and Dorset who are in conditions of hardship, distress and need, including the relief of homelessness, rough sleeping and to reduce the impact of poverty and financial exclusion by providing effective client focused services".

Encompass Southwest has no contracts that any Trustee has, or had, any direct interest in, either during or at the end of the financial period.

Encompass provides a range of housing, homelessness, rough sleeper and financial inclusion services that operate across North Devon, Torridge, West Devon and, through partnership, Mid Devon and West Somerset. Our services are funded by a variety of different funders including; National Lottery Community Fund, Torridge District Council, Devon Communities Foundation, Devon District Council and North Devon Council.

Encompass operates Supported accommodation across North Devon and Torridge, supporting people from homelessness into independence.

Encompass Southwest trustees, staff and volunteers have successfully delivered against our charitable objectives for 2023/24. Our service delivery is split into 5 key areas which include:

Encompass Southwest

Trustees' Report

1. Housing & Rough Sleeper Outreach
- Housing First in North Devon and Torridge
- Torridge Rough Sleeper Outreach (Rough Sleeper Initiative)
- Junction project (youth Homelessness)
- Ripple Project (Youth Housing first)
- Streetwise Torridge (Youth Homelessness support)
- Know Your Neighbourhood - National Lottery

2. Gender informed services
- Brave Spaces
- Pathfinder - Trauma Stabilisation

3. Flow Services
- Primary Care Network
- High Flow
- National Lottery High Flow/System Change Action Alliance
- Secondary Care Flow
- Community Flow
- Community Mental Health Development
- HOPE course
- Youth Mental Health Discharge project (Young Devon)

4. Supported Accommodation
- Mixed medium need supported accommodation
- High Needs women only accommodation
- High Needs male accommodation
- Emergency accommodation
- Mum and Baby accommodation (1unit)

5. Wis£rmoney & Core Services
- British Gas Energy Trust (BGET)
- Transitions
- The Candar Advice Centre
- Community Health & Social Care Voluntary Representative
- Core 20+
- Torridge Household Fund

During 2023/24 we have continued to expand the number of projects we deliver across Northern Devon which has resulted in a turnover increase from £1.5m in 2022/23 to £1.7m this financial year. We have seen new collaborations form over this year including our Brave Spaces partnership with CoLab in Exeter. This two-year project builds on the work delivered in the two current sites to establish and test a gender-sensitive, holistic, trauma-informed approach to working with women with complex lives and multiple disadvantages, funded by Devon County Council. The partnership was also successful in testing a new Trauma Stabilisation program funded by One Devon (Integrated Care Board) which runs alongside the Brave Spaces partnership and offers specialist support to women affected by sexual violence.

Encompass Southwest

Trustees' Report

Our supported accommodation continues to offer a temporary safe accommodation offer to those people who are homeless or rough sleeping. We have not increased the number of bed spaces during this year, instead we have focused on our delivery ensuring that we are offering a high level of support to aid move on into independence for our occupants which at times has been challenging due to the lack of affordable homes in Northern Devon. We have taken on the support for 6 new modular units which are owned and managed by Torridge District Council.

All our service areas have seen some level of growth over the year and we have been able to secure funding to keep them fully operational into the next financial year.

Our funding during this year has come from the following areas:

- Grants such as National Lottery, Devon Community Foundation and Pickwell Foundation.
- Statutory funding from Torridge District Council, North Devon Council, Devon County Council, Health via One Northern Devon and One Devon.
- Housing Benefit

Key achievements during this year include:

- Recognised by the Southwest Personal Care Awards as winner of the "What Matters" category.
- The mobilisation of 6 new modular housing units in collaboration with Torridge District Council.
- New Night Shelter offer to rough sleepers between November 2023- March 2024.
- Development of our North Devon Inclusion Framework for multiple disadvantages.

During the year we supported 1420 clients and 1550 cases, in addition we have supported 526 people with on-off advice via our drop in services across all of our projects. Our advice and support services include: money & debt, welfare benefits, fuel poverty, accessing housing solutions, gender informed services, youth outreach, hot food, food parcels, clothing, bedding and tents.

Overview of the year

Housing & Rough Sleeper Services

Rough Sleeper numbers in Torridge have increased over the year with our teams supporting an average of 16-18 rough sleepers at any one time. The increase is due to a number of external factors including a lack of affordable housing in the area, relationship breakdowns and no connection to the area. For the first time this year we have supported people with no access to public funds and asylum seekers who have newly been given the right to remain in the UK. Following a successful application to the Night Shelter fund we have been able to offer emergency accommodation to a high percentage of rough sleepers during the winter period.

In collaboration with Torridge District Council via the RSAP fund we have supported the introduction of 6 new modular units in Bideford which have successfully provide accommodation to some of the most complex rough sleepers and have in turn saved the local authority nearly £300k in the first 6 months in B&B/emergency accommodation.

Housing First has successfully supported 9 entrenched rough sleepers during this year ensuring that they remain housed with weekly intensive support. Over half of these clients have been housed for 4 years with our longest housing first clients still in housing after 6 years.

Trustees' Report

Gender Informed/Outreach Services

In April 2023 we mobilised our Brave Spaces partnership, which is a collaboration between Encompass Southwest, CoLab Women, North Devon Against Domestic Abuse, Mind in Somerset and Survivors Alliance North Devon (SAND). We have been able to extend our offer to women to include access to 10 specialist counselling sessions for free, which has seen a positive impact of recovery.

We hosted our Brave Spaces launch event in Tiverton on 13th June 2023 which was a great success and well attended, the event gave an overview of what stakeholders could expect from the partnership and it was good to see new relationships being forged to increase our offer to women with complex needs.

The Brave Spaces team have hosted a variety of creative events and sessions over the past 12 months which have included; trauma informed boxing/self-defence sessions, art therapy classes and storytelling.

We continue to provide high needs accommodation to women as part of our Brave Spaces offer.

FLOW Services

Our Flow projects continue to deliver high quality support to people accessing acute, primary and secondary care support through One Northern Devon. This year has seen some changes to our High Intensity User program with the introduction of the Rhia Monteith model focusing on the top 250 users of A&E to provide intensive support and connection for people who don't need emergency medical support but whose needs maybe linked to their housing needs, mental health, debt or loneliness. During Q4 of this year our team have worked closely with Rhian Monteith to introduce the model into Northern Devon and Exeter.

Supported Accommodation

Our supported accommodation continues to be a solid part of our core services and our trauma informed approach has meant that we have been able to house people who previously have been referred to by other agencies as un-housable, this is something we are very proud of. Our accommodation is based on both a trauma informed model and a Psychologically informed environment.

During this year we have invested in a new service manager and health & safety adviser for our supported accommodation. In addition to this we have also appointed a new administrator to support our accommodation services.

Wis£rmoney & Core Services

Wiser£money has supported 614 clients during this year with a total of 635 cases. We have continued to secure funding for our 2 core projects; Transitions and BGET and our partnerships with Navigate CIC continues to be strong.

Wis£rmoney aim to enable people and communities to be better equipped and to know more. We provide a range of services and projects about money. We provide money and debt advice tailored to individual needs to support people with debt, checking they have the correct income and advising on what options are open to them. We run Navigate the Money Maze courses – interactive educational workshops to help people increase their skills, knowledge and confidence to manage money. We work with the Torridge Rough Sleepers project and administer the Mid Devon District Council Household Support Fund. Many peoples basic needs are not being met in today's world. Our work has collectively generated over £3.4 MILLION in social value through accessible, person centred money and debt advice and education services.

Typically, every £1 invested in Navigate will result in direct financial benefits for our clients of:

- £1.43 of debt written off
- £3.00 of debt identified and managed
- £1.62 of annual gains and income secured

For every £1.00 invested in Wis£rmoney the social return on investment is £4.62 *(information sourced from Navigate annual impact review 2023/24)*

Financial Review

We have continued to work hard over this year to ensure that our income continues to grow. This includes setting targets for grant funded projects and identifying new sustainable funding streams, such as our night shelter accommodation and building upon our existing partnerships.

Financially we are in a stronger place than we have been in previous years, with a record turnover of £1,630,109. However this does not mean that we can afford to take our eye off the ball. Whilst many projects are now funded for the next 12 months we are actively seeking funding for 25/26.

We continue to work hard to build our reserves and aim to ensure that we have a minimum of 6 months reserves in the future.

At the end of this year we have £180,703 in reserves/general funds which will be held in accordance with our reserves policy as set by the Board of Trustees.

Statement of trustees' responsibilities

The trustees (who are also the directors of Encompass Southwest for the purposes of company law) 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 keeping proper accounting records that can 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.

Encompass Southwest

Trustees' Report

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

Disclosure of information to auditor
Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small companies provision statement
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 25/10/24. and signed on its behalf by:

.....Hockin.....
Irene Hockin
Trustee

Encompass Southwest

Independent Auditor's Report to the Members of Encompass Southwest

Opinion

We have audited the financial statements of Encompass Southwest (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 the provisions available for small entities, in the circumstances set out in note to the financial statements, 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 trustees 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual 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.

Independent Auditor's Report to the Members of Encompass Southwest

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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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 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.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 6 and 7), the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor 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:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the trustees and other management. We communicated identified laws and regulations throughout our team, and remained alert to any indications of non-compliance throughout the audit.
- The charity is subject to laws and regulations that govern the preparation of the financial statements, including financial reporting legislation, and other charity legislation. The charity is also subject to other laws and regulations where the consequences of non-compliance could have a material impact on the amounts or disclosures within the financial statements, including employment, anti-bribery, anti-money laundering and certain aspects of charity legislation.
- Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In any audit, there remains a higher disk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Encompass Southwest

Independent Auditor's Report to the Members of Encompass Southwest

Use of our report

This report is made solely to the charitable company's trustees, 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 charity's 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Westcotts (SW) LLP

Adam Croney ACA (Senior Statutory Auditor)
For and on behalf of Westcotts (SW) LLP,
Chartered Accountants and Statutory Auditors
Plym House
3 Longbridge Road
Plymouth
Marsh Mills
Devon
PL6 8LT

Date: 29/10/24

Encompass Southwest

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	150,477	962,273	1,112,750	1,045,124
Charitable activities	4	471,133	41,375	512,508	439,109
Fundraising income	5	-	-	-	350
Investment income	6	4,851	-	4,851	1,626
Total income		626,461	1,003,648	1,630,109	1,486,209
Expenditure on:					
Raising funds	7	(24)	(2,330)	(2,354)	(738)
Charitable activities	8	(599,420)	(1,079,780)	(1,679,200)	(1,378,446)
Total expenditure		(599,444)	(1,082,110)	(1,681,554)	(1,379,184)
Net income/(expenditure)		27,017	(78,462)	(51,445)	107,025
Transfers between funds		27,566	(27,566)	-	-
Net movement in funds		54,583	(106,028)	(51,445)	107,025
Reconciliation of funds					
Total funds brought forward		195,295	233,407	428,702	321,677
Total funds carried forward	20	249,878	127,379	377,257	428,702

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 20.

Encompass Southwest

(Registration number: 07149873)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	15	21,652	28,870
Current assets			
Debtors	16	114,521	29,431
Cash at bank and in hand	17	303,116	395,016
		417,637	424,447
Creditors: Amounts falling due within one year	18	(62,032)	(24,615)
Net current assets		355,605	399,832
Net assets		377,257	428,702
Funds of the charity:			
Restricted income funds			
Restricted funds		127,379	233,407
Unrestricted income funds			
Unrestricted funds		249,878	195,295
Total funds	20	377,257	428,702

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 12 to 28 were approved by the trustees, and authorised for issue on 25.10.24 and signed on their behalf by:

Irene Hockin
Trustee

Beryl Evans
Trustee

Encompass Southwest

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash (expenditure)/income		(51,445)	107,025
Adjustments to cash flows from non-cash items			
Depreciation	7	7,218	9,624
Investment income	6	(4,851)	(1,626)
		(49,078)	115,023
Working capital adjustments			
Increase in debtors	16	(85,090)	(6,021)
Increase/(decrease) in creditors	18	37,417	(2,393)
Net cash flows from operating activities		(96,751)	106,609
Cash flows from investing activities			
Interest receivable and similar income	6	4,851	1,626
Net (decrease)/increase in cash and cash equivalents		(91,900)	108,235
Cash and cash equivalents at 1 April		395,016	286,781
Cash and cash equivalents at 31 March		303,116	395,016

All of the cash flows are derived from continuing operations during the above two periods.

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

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Unit C2
Fishleigh Court, Fishleigh Rd
Roundswell Business Park
Barnstaple
Devon
EX31 3UD

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Encompass Southwest 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 notes. The accounts are prepared in sterling, the functional currency of the charity.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income and endowments
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 the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tangible fixed assets
Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	25% Reducing balance

Cash and cash equivalents
Cash and cash equivalents 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.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial Instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £
Donations			
Donations	22,003	-	22,003
Candar Donations	6,349	-	6,349
Just Giving Tent appeal	-	2,870	2,870
Gift Aid received	-	623	623
Gift aid reclaimed	449	-	449
Grants			
Specific grants received	-	6,538	6,538
BGET	-	35,280	35,280
Ripple Project Funding	-	20,000	20,000
Woman First Homeless Link	-	24,944	24,944
Other core grants	3,000	-	3,000
Torridge District Council	7,264	142,378	149,642
Transitions Project- West Devon & Torridge	-	60,626	60,626
Westbank CH & SCT	22,222	-	22,222
OND - Flow	-	150,590	150,590
Core 20	-	10,000	10,000

	Unrestricted funds £	Restricted funds £	Total 2024 £
CoLab	-	35,666	35,666
Community Matters National Grid	7,603	-	7,603
North Devon County Council	81,587	196,966	278,553
National Lottery High Flow	-	123,317	123,317
Youth Devon Mental Health Support	-	22,207	22,207
HOPE	-	26,307	26,307
Night Shelter	-	46,156	46,156
Winter Pressures	-	41,512	41,512
KYN	-	16,293	16,293
	150,477	962,273	1,112,750

	Unrestricted funds £	Restricted funds £	Total 2023 £
Donations			
Donations	10,334	-	10,334
Candar Donations	6,349	-	6,349
Just Giving Tent appeal	-	1,864	1,864
Gift Aid received	3,704	-	3,704
Grants			
Specific grants received	-	9,871	9,871
BGET	-	33,021	33,021
Children In Need	-	50,335	50,335
Lloyds Foundation	27,250	-	27,250
Ripple Project Funding	-	20,000	20,000
Other core grants	4,250	-	4,250
Torridge District Council	-	134,241	134,241
Transitions Project- West Devon & Torridge	-	57,796	57,796
DPT Mental Health Fund	-	25,770	25,770
Westbank CH & SCT	22,222	-	22,222
OND - Flow	-	226,593	226,593
Core 20	-	29,000	29,000
CoLab	-	48,767	48,767
Community Matters National Grid	-	2,095	2,095
North Devon County Council	66,553	83,770	150,323
National Lottery High Flow	-	112,339	112,339
North Devon Volunteers	-	4,000	4,000
Youth Devon Mental Health Support	-	20,000	20,000
HOPE	-	45,000	45,000
	140,662	904,462	1,045,124

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £
Invoiced work	8,312	9,159	17,471
Supported accommodation	462,821	-	462,821
Housing 1st Income	-	32,216	32,216
	471,133	41,375	512,508

	Unrestricted funds £	Restricted funds £	Total 2023 £
Invoiced work	1,945	-	1,945
Supported accommodation	409,017	225	409,242
Housing 1st Income	-	27,922	27,922
	410,962	28,147	439,109

5 Income from other trading activities

	Total 2024 £	Total 2023 £
Fundraising income	-	350
	-	350

6 Investment income

	Unrestricted funds £	Total 2024 £	Total 2023 £
Bank interest receivable	4,851	4,851	1,626
	4,851	4,851	1,626

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £
Costs of raising donations and legacies	24	2,330	2,354

	Unrestricted funds £	Restricted funds £	Total 2023 £
Costs of raising donations and legacies	84	654	738

8 Expenditure on charitable activities

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Charitable activities		585,752	1,079,780	1,665,532
Allocated support costs	9	13,668	-	13,668
		599,420	1,079,780	1,679,200

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Charitable activities		569,716	804,843	1,374,559
Allocated support costs	9	3,887	-	3,887
		573,603	804,843	1,378,446

9 Analysis of support costs

Support costs allocated to charitable activities

	Support costs £	Total 2024 £	Total 2023 £
Audit fees	11,862	11,862	2,823
Payroll costs	1,806	1,806	1,064
	13,668	13,668	3,887

10 Analysis of grants

	2024 £	2023 £
Analysis		
Grants to individuals	11,718	12,780

11 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	7,218	9,624

12 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

13 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	922,538	768,805
Social security costs	75,118	58,129
Pension costs	40,052	32,444
	1,037,708	859,378

The average head count of employees during the year was 46 (2023: 39). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No	2023 No
Employees	34	27

No employee received emoluments of more than £60,000 during the year.

14 Auditors' examination fees

	2024 £	2023 £
Audit fees	11,862	2,823

15 Tangible fixed assets

	Motor vehicles £	Total £
Cost		
At 1 April 2023	38,494	38,494
At 31 March 2024	38,494	38,494
Depreciation		
At 1 April 2023	9,624	9,624
Charge for the year	7,218	7,218
At 31 March 2024	16,842	16,842
Net book value		
At 31 March 2024	21,652	21,652
At 31 March 2023	28,870	28,870

16 Debtors

	2024 £	2023 £
Trade debtors	113,031	27,519
Prepayments	1,490	1,912
	114,521	29,431

17 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	303,116	395,016

18 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	21,532	21,615
Accruals	40,500	3,000
	62,032	24,615

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £36,487 (2023 - £32,444).

20 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General					
General Funds	142,495	355,995	(284,963)	(32,824)	180,703
Contingency Fund	7,369	-	-	25,000	32,369
Candar Advice Centre	690	18,358	(15,555)	-	3,493
Supported Accomodation	15,871	212,650	(253,911)	35,390	10,000
Complex Care Teams	-	22,222	(22,222)	-	-
Winter Accommodation	-	17,212	(15,551)	-	1,661
Fixed assets	28,870	-	(7,218)	-	21,652
	195,295	626,437	(599,420)	27,566	249,878
Restricted funds					
Specific Grants	4,645	9,199	(9,764)	(4,080)	-
Contingency Funds	1,881	-	-	(1,881)	-
R&C Torridge and West Devon	-	60,626	(60,626)	-	-
Children In Need 2016	22,708	-	(22,436)	(272)	-
BGET Moneywise	-	35,280	(28,956)	-	6,324
Ripple Project	20,522	20,000	(13,836)	-	26,686
Housing First/Torridge RSI	38,696	114,316	(126,773)	-	26,239
HIU	3,640	60,831	(54,600)	-	9,871
Brave Spaces	9,282	172,964	(182,246)	-	-

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

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
TDC Covid Hardship	-	27,000	(16,430)	(10,570)	-
Youth flow	6,621	22,207	(22,299)	-	6,529
OND Primary	18,403	25,000	(43,426)	23	-
Streetwise Torridge	-	35,521	(35,521)	-	-
OND Community flow	-	52,106	(73,751)	21,880	235
OND Secondary flow	19,775	19,437	(39,424)	212	-
DPT Mental health	2,636	-	132	(2,768)	-
Core 20+	14,148	10,000	(24,084)	(64)	-
Community Flow 2	21,880	-	-	(21,880)	-
Community Mental Health Lead	2,661	32,577	(34,231)	(1,007)	-
National lottery high flow	21,420	126,720	(130,064)	-	18,076
Safer streets	2,338	44,596	(38,567)	-	8,367
Community matters National Grid Fund	-	-	(50)	50	-
Community Mental Health Navigator	18,151	5,000	(17,831)	(5,320)	-
Accommodation Lockers	4,000	-	(45)	5,961	9,916
Mental Health Winter Pressure	-	41,512	(33,612)	(7,900)	-
HOPE	-	26,307	(19,649)	-	6,658
KYN	-	16,293	(7,815)	-	8,478
Night Shelter	-	46,156	(46,206)	50	-
	233,407	1,003,648	(1,082,110)	(27,566)	127,379
Total funds	428,702	1,630,085	(1,681,530)	-	377,257

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

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
General Funds	125,052	48,449	(58,141)	27,135	142,495
Contingency Fund	7,369	-	-	-	7,369
Candar Advice Centre	9,800	7,359	(16,469)	-	690
Supported Accomodation	7,547	454,807	(446,483)	-	15,871
Complex Care Teams	-	22,222	(22,222)	-	-
Torridge Streetwise	(33)	-	-	33	-
Winter Accommodation	-	20,763	(20,748)	(15)	-
OND - Secondary Flow	(213)	-	-	213	-
BGET matched funding	18,000	-	-	(18,000)	-
Fixed assets	38,494	-	(9,624)	-	28,870
	206,016	553,600	(573,687)	9,366	195,295
Restricted funds					
Specific Grants	7,553	9,871	(12,779)	-	4,645
Contingency Funds	1,881	-	-	-	1,881
R&C Torridge and West Devon	(1,649)	57,796	(61,622)	5,475	-
Children In Need 2016	10,170	50,335	(37,797)	-	22,708
Outreach Funding	1,786	-	(709)	(1,077)	-
Rough Sleeper	1,410	-	-	(1,410)	-
BGET Moneywise	3,971	33,021	(45,291)	8,299	-
Ripple Project	7,543	20,000	(7,021)	-	20,522
Housing First/Torridge RSI	73,053	105,332	(139,525)	(164)	38,696
HIU	5,005	59,500	(60,865)	-	3,640
Brave Spaces	-	96,407	(87,125)	-	9,282
TDC Covid Hardship	4,938	23,400	(8,028)	(20,310)	-
Youth flow	-	20,000	(13,379)	-	6,621
OND Primary	-	56,721	(38,318)	-	18,403
Streetwise Torridge	-	35,521	(35,673)	152	-
OND Community flow	-	36,500	(36,575)	75	-
OND Secondary flow	-	58,646	(38,658)	(213)	19,775
DPT Mental health	-	3,920	(1,284)	-	2,636
Core 20+	-	29,000	(14,852)	-	14,148
Community Flow 2	-	55,000	(33,120)	-	21,880
Community Mental Health Lead	-	18,630	(15,969)	-	2,661
National lottery high flow	-	112,339	(90,919)	-	21,420

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

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Safer streets	-	17,498	(15,160)	-	2,338
Community matters National Grid Fund	-	2,095	(1,902)	(193)	-
Community Mental Health Navigator	-	27,077	(8,926)	-	18,151
Accommodation Lockers	-	4,000	-	-	4,000
	115,661	932,609	(805,497)	(9,366)	233,407
Total funds	321,677	1,486,209	(1,379,184)	-	428,702

Unrestricted funds

The trustees have designated part of the unrestricted funds of the charity to ensure that the funds raised specifically for certain projects, and shown as such in the restricted reserves, have sufficient resources to complete these projects. these funds are designated from the general fundraising of the charity.

Restricted funds

Encompass Southwest provides a variety of services which include; specialist housing and domestic & sexual violence support to women with multiple disadvantages, Rough sleeper outreach, Housing First, young person's housing support, High Intensity User (HIU), Mental Health Support, Money and Debt advice and specialist supported accommodation. Many of the funding we receive is restricted funding and these include; National Lottery Community Fund, Torridge District Council, North Devon Council, Integrated Care Board, Homeless Link and Devon Communities Foundation.

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	21,652	-	21,652
Current assets	254,898	162,739	417,637
Current liabilities	(26,672)	(35,360)	(62,032)
Total net assets	249,878	127,379	377,257

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

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	28,870	-	28,870
Current assets	186,916	237,531	424,447
Current liabilities	(20,491)	(4,124)	(24,615)
Total net assets	195,295	233,407	428,702

22 Related party transactions

During the year, the charity paid £19,561 (2023: £43,179) to North Devon Against Domestic Abuse Limited in respect of a partnership agreement. Irene Hockin is a Trustee of both charities.

ENCOMPASS SOUTHWEST

England & Wales - Charity number 1145286

Accounts

COMPANY REGISTRATION NUMBER: 07149873
CHARITY REGISTRATION NUMBER: 1145286

Encompass Southwest

Company Limited by Guarantee

Financial Statements

31 March 2023

WESTCOTTS (SW) LLP
Chartered Accountants & Statutory Auditors
Plym House
3 Longbridge Road
Marsh Mills
Plymouth
PL6 8LT

Encompass Southwest

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Encompass Southwest

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Encompass Southwest
Charity registration number	1145286
Company registration number	07149873
Principal office and registered office	47 Boutport Street Barnstaple Devon EX31 1SQ
The trustees	Mrs E Steele Mr D Affleck Mrs I M Hockin Mrs B Evans Mrs C Leaver Mr S A Cresswell Mr N Warburton
Auditor	Westcotts (SW) LLP Chartered Accountants & Statutory Auditors Plym House 3 Longbridge Road Marsh Mills Plymouth PL6 8LT
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ National Westminster Bank plc 41 High Street Barnstaple Devon

Encompass Southwest's Charitable activities ("Objectives") are specifically restricted to the following: "The relief of persons within Devon, Cornwall, Somerset and Dorset who are in conditions of hardship, distress and need, including the relief of homelessness, rough sleeping and to reduce the impact of poverty and financial exclusion by providing effective client focused services".

Encompass Southwest trustees, staff and volunteers have successfully delivered against our charitable objectives for 2022/23. Our service delivery is split into 5 key areas which include:

1. Housing & Rough Sleeper Outreach
    - Housing First in North Devon and Torridge
    - Torridge Rough Sleeper Outreach (RSI)
    - Junction project (youth Homelessness)
    - Ripple Project (Youth Housing first)
    - Streetwise Torridge (Youth Homelessness support)

2. Gender informed services
    - Women First – soon to be renamed Brave Spaces
    - SPARK

3. Flow Services
    - Primary Care Network
    - High Flow
    - Secondary Care Flow
    - Community Flow
    - Mental Health Navigator
    - Community Mental Health Development
    - Youth Mental Health Discharge project (Young Devon)

4. Supported Accommodation
    - Mixed medium need supported accommodation
    - High Needs women only accommodation
    - High Needs male accommodation
    - Emergency accommodation
    - Mum and Baby accommodation (1unit)

5. Wis£rmoney & Core Services
    - BGET
    - Transitions
    - The Candar Advice Centre
    - Community Health & Social Care Voluntary Representative
    - Core 20+

2022/23 has seen significant growth with our turnover exceeding £1.4m this financial year. Our Flow projects have grown with the introduction of a new community flow service based at Northern Devon Hospital and the extension of high flow following a successful grant application to the National Lottery Community Fund. In addition we also received funding from CoLab in Exeter via the Community Mental Health Framework to host a new mental health development role across Northern Devon and funding from the safer streets initiative to implement high flow into the assertive rough sleeper outreach team.

Our supported accommodation has increased the number of high need women only bed spaces from 4 – 6 during this year and we have introduced a new male high needs accommodation solution in Bideford.

All our service areas have seen some level of growth over the year and we have been able to secure funding to keep them fully operational into the next financial year.

Our funding during this year has come from the following areas:

- **Grants** such as National Lottery, Lloyds Foundation, Children in Need, National Grid & Devon Community Foundation.
- **Statutory funding** from Torridge District Council, North Devon Council, Devon County Council, Health via One Northern Devon and DPT.
- **Housing Benefit**

Key achievements during this year include:

- The design and delivery of our cultural values survey across Northern Devon and Exeter in partnership with CoLab.
- The extension of our High Flow projects – safer streets & national lottery.
- The development of our Brave Spaces and Pathfinder prototype
- The development of our Trauma informed boundaries training.

During the year we supported 1,875 clients and 2,308 cases across all of our projects. Our advice and support services include: money & debt, welfare benefits, fuel poverty, accessing housing solutions, gender informed services, youth outreach, hot food, food parcels, clothing, bedding and tents.

Key Achievements

The design and delivery of our cultural values survey across Northern Devon and Exeter in partnership with CoLab.

In September 2022 Encompass & CoLab came together as part of our High Flow System Change project to design and deliver a survey which would benchmark the current system values across Northern Devon and Exeter. The Cultural Values Survey is an internationally validated tool designed to enable organisations and systems to understand the cultural context in which our work sits. The tool provides a profile of the personal values of system stakeholders, the values perceived to be most prevalent in the current system, and those participants envisage in an optimum or desired future. The Barrett Model identifies the seven areas that comprise human motivation. These range from basic survival, to service a concern for future generations at the other. It provides a useful map for understanding the values of people in systems, and a way of developing relationships, alignments of purpose, and energy for change.

The results revealed that 9/10 of the top values selected by participants across the region were limiting. The main issues for the system are **Uncertainty about the Future**; **Bureaucracy**; and **Wasted Resources**. The highest number of limiting values were at the relationship level; **Blame**; **discrimination**; **power**; and **conflict/aggression**. **Isolation and Drug and Alcohol Use**, were also symptomatic of the dysfunctional system.

"We have all been through so much, and that 'trauma' also gets in the way of really hearing what people need and want..." System Leader, Housing

"Power dynamics and bigger plans to keep people small and unhappy, The bar of what a happy life is has lowered, and people are accepting it as a normal consequence of these times. (Frontline worker, health and wellbeing)

Cultural Strength - Though the high entropy and low strength levels were significant, the one saving grace, and cause for optimism was that there was a good deal of consensus about what was strong, and where to focus to co-create the desired system and system culture for the future.

"Whilst there is reason to be optimistic, it still feels like relational working, collaboration and alliance working are considered 'nice to have' rather than accepted as the best way to achieve a sustainable system " – System leader, complex needs.

We have hosted 4 events to make sense of the findings and we continue to work collaboratively to test and learn new ways of working with people with complex needs.

The extension of our High Flow projects – safer streets & national lottery.

During this year we have seen our High flow work develop into other services, we have delivered the high flow model into the assertive outreach team through safer streets funding. The project has supported rough sleepers with a team around the person multi agency meeting, hosted and guided by the client, and has also included the introduction of the twice weekly men's rough sleeper drop in service which has been successful with an average of 15 people turning up at each session.

The development of our Brave Spaces and Pathfinder prototype

Brave Spaces launched on the 1st April 2023, however leading up to this we have spent time co-designing the prototype with the women's project in CoLab and Devon County Council. A new partnership has been created to support women who have complex needs and whom have current or historic domestic violence in their lives. The new model is described and innovative and trailblazing in its approach.

Building on the success and learning from Women First (Northern Devon) and Breathing Space (Exeter) Brave Spaces draws on our shared ambition to co-produce, test and refine a Trauma-Resilience Hub Model approach to providing safe accommodation and wrap around support for women at risk of homelessness due to domestic and sexual violence and abuse in Northern Devon and Exeter.

The project will work collaboratively with substance misuse and mental health services to upskill our workforce to be able to respond to generalist enquiries to ultimately provide an improved streamlined service to the women we support whilst reducing demand across the system and preparing our frontline teams for a new model of working in 2025.

The development of our Trauma informed boundaries training.

Led by Ian Gibson the team have designed and delivered a new trauma informed boundaries training, this forms part of our commitment to design a toolbox of trauma informed training which can be delivered both internally and externally. A new trauma informed training package has been developed during this year and will be ready to roll out in 2023/24.

Encompass's ambition is to lead the way in trauma informed services across Northern Devon.

Overview of the year

Housing & Rough Sleeper Services

We have seen our rough sleeper work grow in Torridge following the RSI 5 award to Torridge District Council. Encompass are the delivery provider for the Outreach support, Housing First and Women Only Outreach. We are working in collaboration with the Torridge housing options team to offer support to people who find themselves rough sleeping or homeless. This year has seen a significant increase in the number of rough sleepers which has risen from 4 – 14, we believe this is attributed to the cost of living crisis, increased interest rates which has seen many landlords increase rents or sell properties and the impacts post COVID. Access to housing continue to be an issue, however following a successful application to RSAP we are hopeful that together with Torridge District Council we can bring new modular homes into the area.

We have continued to deliver support to young people across Northern Devon who are at risk of homelessness via our junction project, Ripple project and Streetwise.

Housing First has successfully supported 9 entrenched rough sleepers during this year ensuring that they remain housed with weekly intensive support. Over half of these clients have been housed for 4 years with our longest housing first clients still in housing after 6 years.

Gender Informed/Outreach Services

We have invested heavily in the development of our gender informed services this year, specifically working with our partners in Exeter to design a prototype which can be delivered between 2023-2025 in preparation for a new alliance commissioning model.

The SPARK project has allowed us to offer a new assertive outreach model to women who are rough sleeping across Northern Devon. The SPARK project is a collaboration between Encompass, CoLab, Trevi House and Cornwall Women's Centre. Our team have developed a successful women only drop in during this year where we offer activities such as art, pottery, tree planting and days away at the beach to women who would not ordinarily have access to these activities.

We continue to provide high needs accommodation to women as part of our women first offer and have increased the number of bed spaces from 4 – 6 during this year.

FLOW Services

During this year we have appointed an Operations Manager for our FLOW projects due to the expansion of our Flow services. We are now delivering 8 different FLOW projects across Northern Devon. The relationship with OND has strengthened and we are recognised as the key delivery partner for all projects focused around complex needs.

Supported Accommodation

During this year we have provided accommodation to 106 people ranging from low needs to high needs. We have seen 36 of these people move on successfully into more sustainable accommodation.

Our supported accommodation continues to be a solid part of our core services and our trauma informed approach has meant that we have been able to house people who previously have been referred to by other agencies as un-housable, this is something we are very proud of. Our accommodation is based on both a trauma informed model and a Psychologically informed environment.

Wis£rmoney & Core Services

Wis£rmoney has supported 924 clients during this year with a total of 1002 cases. We have continued to secure funding for our 2 core projects; Transitions and BGET and our partnerships with Navigate CIC continues to be strong.

Financial Review

We have worked hard over this year to ensure that our income continues to grow. This includes setting targets for grant funded projects and identifying new sustainable funding streams, such as our accommodation and building upon our existing partnerships.

Financially we are in a stronger place than we have been in previous years, with a record turnover of £1,486,209. However this does not mean that we can afford to take our eye off the ball. Whilst many projects are now funded for the next 12 months we are actively seeking funding for 24/25. We continue to work hard to build our reserves and aim to ensure that we have a minimum of 6 months reserves in the future.

At the end of this year we have £142,495 in reserves/general funds which will be held in accordance with our reserves policy as set by the Board of Trustees.

Structure, Governance and Management

Established in 1996 as Barnstaple Poverty Action Group (BPAG), the organisation registered as a charity in 2000, and incorporated on 31 March 2012 to become Encompass Southwest.

The organisation is governed by a Board of Trustees, currently numbering seven volunteers drawn from the communities in which the organisation works. ESW is completely independent and has no religious or political affiliations.

During the financial year, Encompass Southwest had 25 different projects and our work was supported by around 11 volunteers. The Board aims to meet at least every two months to discuss reports from the Chief Officer. The Board discusses reports and management reviews of operational policies and procedures, and proposals for improvements in operational and organisational practices and services, inputting their views and highlighting amendments where appropriate.

Encompass Southwest has no contracts that any Trustee has, or had, any direct interest in, either during or at the end of the financial period.

Encompass provides a range of housing, homelessness, rough sleeper and financial inclusion services that operate across North Devon, Torridge, West Devon and, through partnership, Mid Devon and West Somerset. Our services are funded by a variety of different funders including; Children in Need, National Lottery Community Fund, Torridge District Council, Devon Communities Foundation, Devon District Council and North Devon Council.

Encompass operates Supported accommodation across North Devon and Torridge, supporting people from homelessness into independence.

Trustee Recruitment

The Trustees are mindful of the skill sets of the Trustees. The Trustees undertake regular training. New Trustees are elected by the board and are recruited through volunteering, introductions, advertising or targeting specific relevant experience.

Mrs C Fisher is Chief Officer, in conjunction with the board, she responsible for both the strategic and operational direction of the organisation.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, 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).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 Companies Act 2006. 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 13/12/23 and signed on behalf of the board of trustees by:

Irene Hockin
Trustee

Encompass Southwest

Company Limited by Guarantee

Independent Auditor's Report to the Members of Encompass Southwest

Year ended 31 March 2023

Opinion

We have audited the financial statements of Encompass Southwest (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 charity 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 trustees' 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

Opinions on other matters 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- adequate 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; or
- 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 directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity'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 charity 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:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the trustees and other management. We communicated identified laws and regulations throughout our team, and remained alert to any indications of non-compliance throughout the audit.
- The charity is subject to laws and regulations that govern the preparation of the financial statements, including financial reporting legislation, and other charity legislation. The charity is also subject to other laws and regulations where the consequences of non-compliance could have a material impact on the amounts or disclosures within the financial statements, including employment, anti-bribery, anti-money laundering and certain aspects of charity legislation.
- Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity'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 charity's members 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Westcotts (SW) LLP

Adam Croney ACA (Senior Statutory Auditor)
For and on behalf of
Westcotts (SW) LLP
Chartered accountants & statutory auditor
Plym House
3 Longbridge Road
Marsh Mills
Plymouth
PL6 8LT
13 December 2023

Encompass Southwest

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	**5**	140,662	904,462	**1,045,124**	524,005
Charitable activities	**6**	410,962	28,147	**439,109**	454,305
Other trading activities	**7**	350	–	**350**	542
Investment income	**8**	1,626	–	**1,626**	254
Total income		553,600	932,609	**1,486,209**	979,106
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**9**	84	654	**738**	–
Expenditure on charitable activities	**10,11**	573,603	804,843	**1,378,446**	963,648
Total expenditure		573,687	805,497	**1,379,184**	963,648
Net income		(20,087)	127,112	**107,025**	15,458
Transfers between funds		9,366	(9,366)	–	–
Net movement in funds		(10,721)	117,746	**107,025**	15,458
Reconciliation of funds					
Total funds brought forward		206,016	115,661	**321,677**	306,219
Total funds carried forward		195,295	233,407	**428,702**	321,677

The notes on pages 16 to 28 form part of these financial statements.

Encompass Southwest

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	19		**28,870**	38,494
Current assets				
Debtors	20	**29,431**		23,410
Cash at bank and in hand		**395,016**		286,781
		424,447		310,191
Creditors: amounts falling due within one year	21	**24,615**		27,008
Net current assets			**399,832**	283,183
Total assets less current liabilities			**428,702**	321,677
Net assets			**428,702**	321,677
Funds of the charity				
Restricted funds			**233,407**	115,661
Unrestricted funds			**195,295**	206,016
Total charity funds	23		**428,702**	321,677

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 13/12/23....; and are signed on behalf of the board by:

Mrs I M Hockin
Trustee

Mrs B Evans
Trustee

The notes on pages 16 to 28 form part of these financial statements.

Encompass Southwest

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	**107,025**	15,458
Adjustments for:		
Depreciation of tangible fixed assets	**9,624**	–
Other interest receivable and similar income	**(1,626)**	(254)
Accrued (income)/expenses	**(14,074)**	3,930
Changes in:		
Trade and other debtors	**(6,021)**	1,413
Trade and other creditors	**11,681**	(9,186)
Cash generated from operations	**106,609**	11,361
Interest received	**1,626**	254
Net cash from operating activities	**108,235**	11,615
Cash flows from investing activities		
Purchase of tangible assets	**–**	(38,494)
Net cash used in investing activities	**–**	(38,494)
Net increase/(decrease) in cash and cash equivalents	**108,235**	(26,879)
Cash and cash equivalents at beginning of year	**286,781**	313,660
Cash and cash equivalents at end of year	**395,016**	286,781

The notes on pages 16 to 28 form part of these financial statements.

Encompass Southwest

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 47 Boutport Street, Barnstaple, Devon, EX31 1SQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	-	25% reducing balance

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Encompass Southwest is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and grants received

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations	10,334	–	**10,334**
Candar Donations	6,349	–	**6,349**
Just Giving Tent Appeal	–	1,864	**1,864**
Gift Aid received	3,704	–	**3,704**
Grants			
Specific grants received	–	9,871	**9,871**
BGET	–	33,021	**33,021**
Children In Need	–	50,335	**50,335**
Core 20	–	29,000	**29,000**
CoLab	–	48,767	**48,767**
Community Matters National Grid	–	2,095	**2,095**
Lloyds Foundation	27,250	–	**27,250**
North Devon County Council	66,553	83,770	**150,323**
National Lottery High Flow	–	112,339	**112,339**
Ripple Project Funding	–	20,000	**20,000**
North Devon Volunteers	–	4,000	**4,000**
Woman First Homeless Link	–	–	–
Other core grants	4,250	–	**4,250**
Torridge District Council	–	134,241	**134,241**
Transitions Project- West Devon & Torridge	–	57,796	**57,796**
DPT Mental Health Fund	–	25,770	**25,770**
Kickstart grant	–	–	–
Westbank CH & SCT	22,222	–	**22,222**
Covid-19 support	–	–	–
OND - Flow	–	226,593	**226,593**
Youth Devon Mental Health Support	–	20,000	**20,000**
HOPE	–	45,000	**45,000**
Primary Care	–	–	–
	140,662	904,462	**1,045,124**

5. Donations and grants received *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	8,700	–	8,700
Candar Donations	16,243	–	16,243
Just Giving Tent appeal	–	–	–
Gift Aid received	1,613	–	1,613
Grants			
Specific grants received	–	554	554
BGET	–	51,794	51,794
Children In Need	–	78,993	78,993
Core 2	–	–	–
CoLab	–	–	–
Community Matters National Grid	–	–	–
Lloyds Foundation	25,000	–	25,000
North Devon County Council	–	–	–
High Intensity Users	–	33,675	33,675
Ripple Project Funding	–	15,000	15,000
North Devon volunteers	–	–	–
Woman First Homeless Link	38,686	17,002	55,688
Other core grants	3,000	–	3,000
Torridge District Council	35,828	70,487	106,315
Transitions Project- West Devon & Torridge	–	47,276	47,276
DPT Mental Health Fund	10,500	–	10,500
Kickstart grant	–	7,147	7,147
Westbank CH & SCT	22,237	–	22,237
Covid-19 support	6,152	–	6,152
OND - Flow	–	20,618	20,618
Youth Devon Mental Health Support	–	–	–
HOPE	–	–	–
Primary Care	13,500	–	13,500
	181,459	342,546	524,005

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Invoiced work	1,945	–	**1,945**
Supported accommodation	409,017	225	**409,242**
Housing 1st Income	–	27,922	**27,922**
	410,962	28,147	**439,109**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Invoiced work	21,999	468	22,467
Supported accommodation	379,088	–	379,088
Housing 1st Income	–	52,750	52,750
	401,087	53,218	454,305

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Fundraising Income	350	**350**	542	542

8. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	1,626	**1,626**	254	254

9. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Costs of raising donations and legacies	84	654	**738**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies	–	–	–

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Charitable activities	569,716	804,843	**1,374,559**
Support costs	3,887	–	**3,887**
	573,603	804,843	**1,378,446**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	574,405	386,065	960,470
Support costs	3,093	85	3,178
	577,498	386,150	963,648

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Grant funding of activities	Support costs	**Total funds 2023**	Total fund 2022
	£	£	£	**£**	£
Charitable activities	1,361,779	12,780	3,887	**1,378,446**	963,648

12. Analysis of support costs

	Charitable activities	**Total 2023**	Total 2022
	£	**£**	£
Independent Examination fees	–	**–**	2,949
Audit fees	2,823	**2,823**	–
Payroll costs	1,064	**1,064**	229
	3,887	**3,887**	3,178

13. Analysis of grants

	2023	2022
	£	£
Grants to individuals		
Grants to individuals	**12,780**	(4,473)
Total grants	**12,780**	(4,473)

14. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	**9,624**	–

15. Auditor/Independent examination fees

	2023	2022
	£	£
Fees payable to the auditor/independent examiner for:		
Independent examination of the financial statements	**–**	2,949
Audit of the financial statements	**2.823**	–

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	**768,805**	586,389
Social security costs	**58,129**	24,077
Employer contributions to pension plans	**32,444**	20,999
	859,378	631,465

The average head count of employees during the year was 39 (2022: 30). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Employees	27	16

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

17. Trustee remuneration and expenses

During the year no trustees received wages or were re-imbursed for expenses (2022:Nil)

18. Transfers between funds

In our accounts dated 2021/22 we ringfenced £18,000 match funding for the BGET project however this was not required so has been credited back to our unrestricted accounts. £9366 is funds we have moved to support our core costs.

19. Tangible fixed assets

	Motor vehicles £	**Total £**
Cost		
At 1 April 2022 and 31 March 2023	38,494	**38,494**
Depreciation		
At 1 April 2022	–	–
Charge for the year	9,624	**9,624**
At 31 March 2023	9,624	**9,624**
Carrying amount		
At 31 March 2023	28,870	**28,870**
At 31 March 2022	38,494	38,494

20. Debtors

	2023 £	2022 £
Trade debtors	**27,519**	21,683
Prepayments and accrued income	**1,912**	1,727
	29,431	23,410

21. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	**21,615**	9,934
Accruals and deferred income	**3,000**	17,074
	24,615	27,008

22. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £32,444 (2022: £20,999).

23. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	**At 31 March 2023 £**
General funds	125,052	48,449	(58,141)	27,135	**142,495**
Contingency Fund	7,369	–	–	–	**7,369**
Candar Advice Centre	9,800	7,359	(16,469)	–	**690**
HMO	7,547	454,807	(446,483)	–	**15,871**
Complex Care Teams	–	22,222	(22,222)	–	–
Torridge Streetwise	(33)	–	–	33	–
Winter Accommodation	–	20,763	(20,748)	(15)	–
OND	–	–	–	–	–
DPT Mental Health	–	–	–	–	–
OND - Secondary Flow	(213)	–	–	213	–
BGET matched funding	18,000	–	–	(18,000)	–
Fixed assets	38,494	–	(9,624)	–	**28,870**
	206,016	553,600	(573,687)	9,366	**195,295**

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	101,670	34,827	(3,758)	(7,687)	125,052
Contingency Fund	7,369	–	–	–	7,369
Candar Advice Centre	9,646	18,243	(18,089)	–	9,800
HMO	3,661	379,088	(375,202)	–	7,547
Complex Care Teams	–	22,237	(21,924)	(313)	–
Torridge Streetwise	(19)	32,050	(32,064)	–	(33)
Winter Accommodation	23,197	72,897	(86,094)	(10,000)	–
OND	1,190	13,500	(14,690)	–	–
DPT Mental Health	14,964	10,500	(25,464)	–	–
OND - Secondary Flow	–	–	(213)	–	(213)
BGET matched funding	–	–	–	18,000	18,000
Fixed assets	–	–	–	38,494	38,494
	161,678	583,342	(577,498)	38,494	206,016

The trustees have designated part of the unrestricted funds of the charity to ensure that the funds raised specifically for certain projects, and shown as such in the restricted reserves, have sufficient resources to complete these projects. these funds are designated from the general fundraising of the charity.

23. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Specific Grants	7,553	9,869	(12,779)	–	**4,643**
Contingency Funds	1,881	–	–	–	**1,881**
R&C Torridge and West Devon	(1,649)	57,796	(61,622)	5,475	–
Children In Need 2016	10,170	50,335	(37,797)	–	**22,708**
Operating Costs	–	–	–	–	–
Outreach Funding	1,786	–	(709)	(1,077)	–
Rough Sleeper	1,410	–	–	(1,410)	–
BGET Moneywise	3,971	33,021	(45,291)	8,299	–
Ripple Project	7,543	20,000	(7,021)	–	**20,522**
Housing First	73,053	105,332	(139,525)	(164)	**38,696**
HUI	5,005	59,500	(60,865)	–	**3,640**
Every Woman First					
Homeless Link	–	96,407	(87,125)	–	**9,282**
TDC Covid Hardship Fund	4,938	23,400	(8,028)	(20,310)	–
TDC In Reach	–	–	–	–	–
Youth flow	–	20,000	(13,379)	–	**6,621**
Kickstart funding	–	–	–	–	–
OND Primary	–	56,721	(38,318)	–	**18,403**
Streetwise Torridge	–	35,521	(35,673)	152	–
OND Community flow	–	36,500	(36,575)	75	–
OND Secondary flow	–	58,646	(38,658)	(213)	**19,775**
DPT Mental health	–	3,920	(1,284)	–	**2,636**
Core 20+	–	29,000	(14,852)	–	**14,148**
Community Flow 2	–	55,000	(33,120)	–	**21,880**
Community Mental Health Lead	–	18,630	(15,969)	–	**2,661**
National lottery high flow	–	112,339	(90,919)	–	**21,420**
Safer streets	–	17,500	(15,160)	–	**2,340**
Community matters National Grid Fund	–	2,095	(1,902)	(193)	–
Community Mental Health Navigator	–	27,077	(8,926)	–	**18,151**
Accommodation Lockers	–	4,000	–	–	**4,000**
	115,661	932,609	(805,497)	(9,366)	**233,407**

23. Analysis of charitable funds *(continued)*

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Specific Grants	2,779	729	4,045	–	**7,553**
Contingency Funds	1,881	–	–	–	**1,881**
R&C Torridge and West Devon	4,587	47,276	(53,512)	–	**(1,649)**
Children In Need 2016	11,742	37,993	(39,565)	–	**10,170**
Youth Investment Fund	–	41,000	(2,506)	(38,494)	–
Outreach Funding	1,786	–	–	–	**1,786**
Rough Sleeper	4,653	32,762	(36,005)	–	**1,410**
BGET Moneywise	179	51,794	(48,002)	–	**3,971**
Ripple Project	10,375	15,000	(17,832)	–	**7,543**
Housing First	63,240	73,898	(64,085)	–	**73,053**
HUI	17,299	33,500	(45,794)	–	**5,005**
Every Woman First Homeless Link	19,331	17,470	(36,801)	–	–
TDC Covid Hardship Fund	6,020	12,426	(13,508)	–	**4,938**
TDC In Reach	403	4,150	(4,553)	–	–
Flow Youth Co-ordinator	266	20,619	(20,885)	–	–
Kickstart funding	–	7,147	(7,147)	–	–
	144,541	395,764	(386,150)	(38,494)	**115,661**

Encompass provides a range of housing, homelessness, rough sleeper and financial inclusion services that operate across North Devon, Torridge, West Devon and, through partnership, Mid Devon and West Somerset. Our services are funded by a variety of different funders including; Children in Need, National Lottery Community Fund, Torridge District Council, Devon Communities Foundation, Devon District Council and North Devon Council.

Encompass operates Supported accommodation across North Devon and Torridge, supporting people from homelessness into independence.

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Tangible fixed assets	28,870	–	**28,870**
Current assets	186,916	237,531	**424,447**
Creditors less than 1 year	(20,491)	(4,124)	**(24,615)**
Net assets	195,295	233,407	**428,702**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	38,494	–	38,494
Current assets	186,768	123,423	310,191
Creditors less than 1 year	(19,246)	(12,105)	(27,008)
Net assets	206,016	115,661	321,677

25. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	**At 31 Mar 2023 £**
Cash at bank and in hand	286,781	108,235	**395,016**

26. Related parties

During the year, the charity paid £43,179 to North Devon Against Domestic Abuse Limited in respect of a partnership agreement. Irene Hockin a Trustee of both charities.

ENCOMPASS SOUTHWEST

England & Wales - Charity number 1145286

Accounts

COMPANY REGISTRATION NUMBER: 07149873
CHARITY REGISTRATION NUMBER: 1145286

Encompass Southwest

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2022

WESTCOTTS
Chartered Accountants
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

Encompass Southwest

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Encompass Southwest

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Encompass Southwest	
Charity registration number	1145286	
Company registration number	07149873	
Principal office and registered office	96 High Street Ilfracombe Devon EX34 9NH	
The trustees	Mrs E Steele Mr D Affleck Mrs I M Hockin Mrs B Evans Mrs C Leaver Mr S A Cresswell Mr N Warburton	(Appointed 9 April 2021)
Independent examiner	Catherine Williams ACA DChA Westcotts 47 Boutport Street Barnstaple Devon EX31 1SQ	

Encompass Southwest's Charitable activities ("Objectives") are specifically restricted to the following: "The relief of persons within Devon, Cornwall, Somerset and Dorset who are in conditions of hardship, distress and need, including the relief of homelessness, rough sleeping and to reduce the impact of poverty and financial exclusion by providing effective client focused services".

2021/22 has been another successful year for Encompass Southwest despite the continued impacts of a global pandemic we have provided our services to those people who need it the most. We have developed new partnerships, increased the number of supported accommodation placements across Northern Devon, ensured continuation funding for our longstanding projects and are working towards year 3 of our strategic objectives and business plan.

Key achievements include:

- The growth and development of One Northern Devon partnerships, specifically our work around the FLOW and TAP model which has grown from strength to strength.
- The expansion of our emergency winter accommodation model in Ilfracombe which has provided much needed accommodation during the winter months.
- The purchase of a new mobile outreach van to support both our youth and rough sleeper outreach across Northern Devon.
- The growth of the System Change Action Alliance (SCAA) group
- The development of the Encompass App for all policies and procedures.

During the year we supported 1194 clients and 1315 cases across all of our projects. Our advice and support services included: money & debt, welfare benefits, fuel poverty, accessing housing solutions, gender informed services, youth outreach, hot food, food parcels, clothing, bedding and tents.

Gender Informed/Outreach Services – 307 clients & 218 cases
Supported accommodation – 66 clients & 70 cases
Flow Projects – 35 clients & 36 cases
Wis£rmoney Services – 663 clients & 795 cases
Core Services – 123 clients & 196 cases

Public Benefit

The Trustees consider the objectives of the Trust, as stated above, comply with the Charities and Public Benefit requirements. The Trustees unanimously agree that the requirement for due regard to the public benefit guidance are satisfied.

Key Achievements

- **The growth and development of One Northern Devon partnerships, specifically our work around the FLOW and TAP model which has grown from strength to strength.**

We have continued to build our relationship with One Northern Devon and are one of the key providers of services to people with complex needs. At the end of this financial year we have secured funding for the following posts:

- High Intensity User Project – 2 year extension.
- High Flow Step down project
- Secondary Care Flow
- Community Flow
- Primary Care Flow
- HOPE Course

- **The expansion of our emergency winter accommodation model in Ilfracombe which has provided much needed accommodation during the winter months.**

Once again this year, Encompass partnered with a local holiday park to offer winter accommodation to rough sleepers. We successfully managed to house 21 people and support them to move on into alternative accommodation. We were able to offer this support thanks to funding from the Devon Communities Together.

- **The purchase of a new mobile outreach van to support both our youth and rough sleeper outreach across Northern Devon.**

Following a successful application to the Youth Investment Fund, we have purchased a mobile outreach van, which offers a safe, confidential space to talk to our advisers, hot and cold drinks, food including food parcels and a place where those who need it can get free advice and support on a variety of issues.
The van will enable us to reach more people across more rural and remote rural locations.

- **The growth of the System Change Action Alliance (SCAA) group**

In the past 12 months we have seen the growth of the SCAA of which Encompass have been a key partner. The group has developed a mission and vision and is now regularly meeting every week. We are awaiting the outcome of a national lottery application to further build on the work of the SCAA across Northern Devon and Exeter. Encompass and CoLab are currently working on a new women's first project which would see us work across both areas. A proof of concept is currently being developed by the group.

- **The development of the Encompass App for all policies and procedures.**

To develop our trauma informed work, Encompass have developed a new polices and procedures App which will be rolled out across the charity. The aim of the app is to provide a one stop shop for all our policies and procedures and to support our team to work in a person centred way which puts the client at the heart of our work. Our long term aim is to sell the app externally to generate additional core funds for the charity.

Overview of the year

Gender Informed/Outreach Services
Our Gender Informed/Outreach services include the following projects; Torridge Rough Sleeper Outreach, Housing First, Streetwise, Women First, The Junction and the Ripple Project.

We continue to deliver outreach services across both North Devon and Torridge. We have seen positive outcomes from our Torridge rough sleeper work, with all rough sleepers housed during the winter. We have introduced a new gender informed rough sleeper outreach which is being delivered by our partners at NDADA.

Much of our housing and homelessness work is focused around those "hard to reach" service users and gender informed services, where the greatest gaps in services are. We have developed many of our service models around working within a trauma informed way and physiologically informed environments with people who have multiple and complex needs,

We have seen successes in our housing first project with 11 people now housed all of whom were previously deemed unsuitable for housing by other agencies. Some of our housing first clients have been housed for over 2 years.

Supported Accommodation
We have seen a steady increase in the number of supported accommodation placements we have take on, in total we have another 7 bed spaces during this year which have included 1x3 bed flat, 2x1 bed flats and 1x2 bed cottage.

We have worked hard to move people on from our accommodation however external factors such as an increase in holiday lets and increased and often unaffordable rents have made this difficult. We continue to work closely with the local authority to look at alternative housing solutions.

Wis£rmoney
Money and debt advice has seen a significant increase in demand as we have started to come out of lockdown, which was expected. We have secured additional funding for both BGET and the Transitions project to ensure that we can continue to deliver this much needed service.

Core Services
The Candar advice centre has been remained open during the year and we have seen an increase in the number of people accessing our support since COVID.

Financial Review
We have worked hard over this year to ensure that our income continues to grow. This includes setting targets for grant funded projects and identifying new sustainable funding streams, such as our accommodation.

Financially we are in a stronger place than we have been in previous years, with a record turnover of £979,106. However this does not mean that we can afford to take our eye off the ball. Whilst many projects are now funded for the next 12 months we are actively seeking funding for 23/24
We continue to work hard to build our reserves and aim to ensure that we have a minimum of 6 months reserves in the future.

At the end of this year we have £125k in reserves/general funds which will be held in accordance with our reserves policy as set by the Board of Trustees.

Structure, Governance and Management

Established in 1996 as Barnstaple Poverty Action Group (BPAG), the organisation registered as a charity in 2000, and incorporated on 31 March 2012 to become Encompass Southwest.

The organisation is governed by a Board of Trustees, currently numbering seven volunteers drawn from the communities in which the organisation works. ESW is completely independent and has no religious or political affiliations.

During the financial year, Encompass Southwest had 24 different projects and our work was supported by around 11 volunteers. The Board aims to meet at least every two months to consider reports from the Chief Officer. The Board receives reports and management reviews of operational policies and procedures, and proposals for improvements in operational and organisational practices and services.

Trustee Recruitment

The Trustees are mindful of the skill sets of the Trustees. The Trustees undertake regular training. New Trustees are elected by the board and are recruited through volunteering, introductions, advertising or targeting specific relevant experience.

Mrs C Fisher is Chief Officer, responsible for both the strategic and operational direction of the organisation.

Encompass Southwest has no contracts that any Trustee has, or had, any direct interest in, either during or at the end of the financial period.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 18/11/2022 and signed on behalf of the board of trustees by:

Irene Hockin
Trustee

Encompass Southwest

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Encompass Southwest

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Encompass Southwest ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 financial statements 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 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.

Williams

Catherine Williams ACA DChA
Westcotts
Independent Examiner
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

25/11/2022

Encompass Southwest

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	5	181,459	342,546	**524,005**	542,694
Charitable activities	6	401,087	53,218	**454,305**	348,113
Other trading activities	7	542	–	**542**	468
Investment income	8	254	–	**254**	159
Total income		583,342	395,764	**979,106**	891,434
Expenditure					
Expenditure on charitable activities	9,10	577,498	386,150	**963,648**	749,979
Total expenditure		577,498	386,150	**963,648**	749,979
Net income		5,844	9,614	**15,458**	141,455
Transfers between funds		38,494	(38,494)	–	–
Net movement in funds		44,338	(28,880)	**15,458**	141,455
Reconciliation of funds					
Total funds brought forward		161,678	144,541	**306,219**	164,764
Total funds carried forward		206,016	115,661	**321,677**	306,219

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 21 form part of these financial statements.

Encompass Southwest

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	17		38,494	–
Current assets				
Debtors	18	23,410		24,823
Cash at bank and in hand		286,781		313,660
		310,191		338,483
Creditors: amounts falling due within one year	19	27,008		32,264
Net current assets			283,183	306,219
Total assets less current liabilities			321,677	306,219
Net assets			321,677	306,219
Funds of the charity				
Restricted funds			115,661	144,541
Unrestricted funds			206,016	161,678
Total charity funds	21		321,677	306,219

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 18/11/2022 and are signed on behalf of the board by:

Mrs I M Hockin
Trustee

Mrs B Evans
Trustee

Encompass Southwest

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

Cash flows from operating activities		
Net income	**15,458**	141,455
Adjustments for:		
Other interest receivable and similar income	**(254)**	(159)
Accrued expenses/(income)	**3,930**	(1,177)
Changes in:		
Trade and other debtors	**1,413**	1,706
Trade and other creditors	**(9,186)**	5,476
Cash generated from operations	**11,361**	147,301
Interest received	**254**	159
Net cash from operating activities	**11,615**	147,460
Cash flows from investing activities		
Purchase of tangible assets	**(38,494)**	–
Net cash used in investing activities	**(38,494)**	–
Net (decrease)/increase in cash and cash equivalents	**(26,879)**	147,460
Cash and cash equivalents at beginning of year	**313,660**	166,200
Cash and cash equivalents at end of year	**286,781**	313,660

The notes on pages 10 to 21 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 96 High Street, Ilfracombe, Devon, EX34 9NH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	-	20% straight line

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Encompass Southwest is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds	Restricted Funds	**Total Funds 2022**
	£	£	**£**
Donations			
Donations	8,700	–	**8,700**
Candar Donations	16,243	–	**16,243**
Gift Aid received	1,613	–	**1,613**
Grants			
Specific grants received	–	554	**554**
BGET	–	51,794	**51,794**
Children In Need	–	78,993	**78,993**
Lloyds Foundation	25,000	–	**25,000**
High Intensity Users	–	33,675	**33,675**
Ripple Project Funding	–	15,000	**15,000**
Rotary Club TRS	–	–	**–**
Woman First Homeless Link	38,686	17,002	**55,688**
Cold Weather Fund	–	–	**–**
The Pickwell Foundation	3,000	–	**3,000**
Torridge District Council	35,828	70,487	**106,315**
Transitions Project- West Devon & Torridge	–	47,276	**47,276**
DPT Mental Health Fund	10,500	–	**10,500**
Kick start grant	–	7,147	**7,147**
Westbank CH & SCT	22,237	–	**22,237**
Covid-19 support	6,152	–	**6,152**
Youth Flow Coach	–	20,618	**34,118**
Primary Care	13,500	–	**13,500**
	181,459	342,546	**524,005**

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Donations			
Donations	12,649	–	12,649
Candar Donations	5,897	–	5,897
Gift Aid received	2,840	–	2,840
Grants			
Specific grants received	1,500	21,077	22,577
BGET	–	49,937	49,937
Children In Need	–	36,450	36,450
Lloyds Foundation	33,000	–	33,000
High Intensity Users	–	51,954	51,954
Ripple Project Funding	–	18,995	18,995
Rotary Club TRS	–	1,908	1,908
Woman First Homeless Link	–	29,971	29,971
Cold Weather Fund	29,598	–	29,598
The Pickwell Foundation	3,000	–	3,000
Torridge District Council	32,050	62,135	94,185
Transitions Project- West Devon & Torridge	–	59,979	59,979
DPT Mental Health Fund	27,561	–	27,561
Kick start grant	–	–	–
Westbank CH & SCT	23,588	–	23,588
Covid-19 support	15,820	–	15,820
Youth Flow Coach	6,000	16,785	22,785
	193,503	349,191	542,694

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Invoiced work	21,999	468	**22,467**
Supported accommodation	379,088	–	**379,088**
Housing 1st Income	–	52,750	**52,750**
	401,087	53,218	**454,305**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Invoiced work	–	–	–
Supported accommodation	281,424	–	281,424
Housing 1st Income	–	66,689	66,689
	281,424	66,689	348,113

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Fundraising Income	542	**542**	468	468

8. Investment income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	254	**254**	159	159

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Charitable activities	574,405	386,065	**960,470**
Support costs	3,093	85	**3,178**
	577,498	386,150	**963,648**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	433,751	313,313	747,064
Support costs	2,915	–	2,915
	436,666	313,313	749,979

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Charitable activities	964,943	(4,473)	3,178	**963,648**	749,979

11. Analysis of support costs

	Charitable activities £	**Total 2022 £**	Total 2021 £
Independent Examination fees	2,949	**2,949**	2,452
Payroll costs	229	**229**	463
	3,178	**3,178**	2,915

12. Analysis of grants

	2022 £	2021 £
Grants to individuals		
Grants to individuals	**(4,473)**	9,734
Total grants	**(4,473)**	9,734

13. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**2,949**	2,452

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	**586,389**	406,082
Social security costs	**24,077**	27,864
Employer contributions to pension plans	**20,999**	20,781
	631,465	454,727

The average head count of employees during the year was 30 (2021: 21). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Employees	**16**	16

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

15. Trustee remuneration and expenses

During the year no trustees received wages or were re-imbursed for expenses (2021:Nil)

16. Transfers between funds

During this year £18,000 has been transferred from the Winter Accommodation fund and general funds into a BGET match fund pot to ensure the continuation of the project into 2022/23.

£38,494 was also transferred from the Children In Need - Youth Investment Fund to unrestricted funds. The restrictions initially placed upon the funds was released by the purchase of a camper van.

17. Tangible fixed assets

	Motor vehicles £	Total £
Cost		
At 1 April 2021	–	–
Additions	38,494	**38,494**
At 31 March 2022	38,494	**38,494**
Depreciation		
At 1 April 2021 and 31 March 2022	–	–
Carrying amount		
At 31 March 2022	38,494	**38,494**
At 31 March 2021	–	–

18. Debtors

	2022 £	2021 £
Trade debtors	**21,683**	23,305
Prepayments and accrued income	**1,727**	1,518
	23,410	24,823

19. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	**9,934**	19,120
Accruals and deferred income	**17,074**	13,144
	27,008	32,264

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £20,999 (2021: £20,781).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	101,670	34,827	(3,758)	(7,687)	**125,052**
Contingency Fund	7,369	–	–	–	**7,369**
Candar Advice Centre	9,646	18,243	(18,089)	–	**9,800**
HMO	3,661	379,088	(375,202)	–	**7,547**
Complex Care Teams	–	22,237	(21,924)	(313)	**–**
Torridge Streetwise	(19)	32,050	(32,064)	–	**(33)**
Winter Accommodation	23,197	72,897	(86,094)	(10,000)	**–**
OND	1,190	13,500	(14,690)	–	**–**
DPT Mental Health	14,964	10,500	(25,464)	–	**–**
OND - Secondary Flow	–	–	(213)	–	**(213)**
BGET matched funding	–	–	–	18,000	**18,000**
Fixed assets	–	–	–	38,494	**38,494**
	161,678	583,342	(577,498)	38,494	**206,016**

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	53,656	68,659	(12,939)	(7,706)	101,670
Contingency Fund	7,369	–	–	–	7,369
Candar Advice Centre	12,793	5,897	(9,044)	–	9,646
HMO	5,000	250,426	(251,765)	–	3,661
Complex Care Teams	–	23,588	(24,294)	706	–
Torridge Streetwise	10	32,050	(32,079)	–	(19)
Winter Accommodation	–	61,373	(38,176)	–	23,197
Youth Flow	–	6,000	(4,810)	–	1,190
DPT Mental Health	–	27,561	(12,597)	–	14,964
	78,828	475,554	(385,704)	(7,000)	161,678

The trustees have designated part of the unrestricted funds of the charity to ensure that the funds raised specifically for certain projects, and shown as such in the restricted reserves, have sufficient resources to complete these projects. these funds are designated from the general fundraising of the charity.

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Specific Grants	2,779	729	4,045	–	**7,553**
Contingency Funds	1,881	–	–	–	**1,881**
R&C Torridge and West Devon	4,587	47,276	(53,512)	–	**(1,649)**
Children In Need 2016	11,742	37,993	(39,565)	–	**10,170**
Youth Investment Fund	–	41,000	(2,506)	(38,494)	**–**
Outreach Funding	1,786	–	–	–	**1,786**
Rough Sleeper	4,653	32,762	(36,005)	–	**1,410**
BGET Moneywise	179	51,794	(48,002)	–	**3,971**
Ripple Project	10,375	15,000	(17,832)	–	**7,543**
Housing First	63,240	73,898	(64,085)	–	**73,053**
HUI	17,299	33,500	(45,794)	–	**5,005**
Every Woman First					
Homeless Link	19,331	17,470	(36,801)	–	**–**
TDC Covid Hardship Fund	6,020	12,426	(13,508)	–	**4,938**
TDC In Reach	403	4,150	(4,553)	–	**–**
Flow Youth Co-ordinator	266	20,619	(20,885)	–	**–**
Kickstart funding	–	7,147	(7,147)	–	**–**
	144,541	395,764	(386,150)	(38,494)	**115,661**

19. Analysis of charitable funds *(continued)*

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Specific Grants	987	21,277	(19,485)	–	2,779
Contingency Funds	1,881	–	–	–	1,881
R&C Torridge and West Devon	794	59,979	(56,186)	–	4,587
Children In Need 2016	11,282	36,450	(35,990)	–	11,742
Outreach Funding	1,786	–	–	–	1,786
Rough Sleeper	1,028	35,323	(31,698)	–	4,653
BGET Moneywise	4,835	49,937	(54,593)	–	179
Ripple Project	11,757	18,995	(20,377)	–	10,375
Housing First	42,188	77,609	(56,557)	–	63,240
HUI	481	51,754	(41,936)	7,000	17,299
Woman First Homeless Link	8,917	29,971	(19,557)	–	19,331
TDC Covid Hardships Fund	–	6,040	(20)	–	6,020
TDC In Reach	–	11,760	(11,357)	–	403
Flow Youth Co-ordinator	–	16,785	(16,519)	–	266
	85,936	415,880	(364,275)	7,000	144,541

Encompass provides a range of housing, homelessness, rough sleeper and financial inclusion services that operate across North Devon, Torridge, West Devon and, through partnership, Mid Devon and West Somerset. Our services are funded by a variety of different funders including; Children in Need, National Lottery Community Fund, Torridge District Council, Devon Communities Foundation, Devon District Council and North Devon Council.

Encompass operates Supported accommodation across North Devon and Torridge, supporting people from homelessness into independence.

As at 31st March 2022, Encompass was awaiting funding to cover the shortfall in the R&C Torridge and West Devon , this was received after the year end.

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Tangible fixed assets	38,494	–	**38,494**
Current assets	186,768	123,423	**310,191**
Creditors less than 1 year	(19,246)	(7,762)	**(27,008)**
Net assets	206,016	115,661	**321,677**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	–	–	–
Current assets	178,935	159,548	338,483
Creditors less than 1 year	(17,257)	(15,007)	(32,264)
Net assets	161,678	144,541	306,219

21. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	**At 31 Mar 2022 £**
Cash at bank and in hand	313,660	(26,879)	**286,781**

22. Related parties

During the year, £2,949 (2021 £2,452) was paid to Westcotts (SW) LLP, formerly Thomas Westcott Chartered Accountants, a practice in which Stephen Cresswell was a partner until April 2021, to undertake the Independent Examination.

ENCOMPASS SOUTHWEST

England & Wales - Charity number 1145286

Accounts

COMPANY REGISTRATION NUMBER: 07149873
CHARITY REGISTRATION NUMBER: 1145286

Encompass Southwest

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2021

THOMAS WESTCOTT
Chartered Accountants
26-28 Southernhay East
Exeter
EX1 1NS

Encompass Southwest

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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Encompass Southwest

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Encompass Southwest	
Charity registration number	1145286	
Company registration number	07149873	
Principal office and registered office	96 High Street Ilfracombe Devon EX34 9NH	
The trustees	Mrs E Steele	
	Mrs I M Hockin	
	Mrs B Evans	
	Mrs C Murtagh	(Resigned 12 July 2020)
	Mrs C Leaver	
	Mr S A Cresswell	
	Mr N Warburton	(Appointed 5 February 2021)
	Mr D Affleck	(Appointed 9 April 2021)
Independent examiner	Shona Godefroy FCCA Thomas Westcott Chartered Accountants 26-28 Southernhay East Exeter EX1 1NS	

Encompass Southwest's Charitable activities ("Objectives") are specifically restricted to the following: "The relief of persons within Devon, Cornwall, Somerset and Dorset who are in conditions of hardship, distress and need, including the relief of homelessness, rough sleeping and to reduce the impact of poverty and financial exclusion by providing effective client focused services".

2020/21 has been another successful year for Encompass Southwest despite the impacts of a global pandemic we have continued to provide our services to those people who need it the most. We have developed new partnerships, increased the number of supported accommodation placements across Northern Devon, ensured continuation funding for our longstanding projects and are working towards our strategic objectives and business plan.
Key achievements include:

- Opened our first high need female accommodation Caroline House in Bideford.
- Became a key member of the System Change Action Alliance for Devon to lead on future system change for people with complex needs.
- Established Encompass as a fully "Trauma Informed" charity.
- Encompass response to the cold weather winter accommodation for rough sleepers.

During the year we supported 1120 clients and 1212 cases across all of our projects. Our advice and support services included: money & debt, welfare benefits, fuel poverty, accessing housing solutions, gender informed services, youth outreach, hot food, food parcels, clothing, bedding and tents.

Housing & Homelessness services – 665 clients
Wis£rmoney Services – 374 clients

Core Services – 81 clients

Public Benefit

The Trustees consider the objectives of the Trust, as stated above, comply with the Charities and Public Benefit requirements. The Trustees unanimously agree that the requirement for due regard to the public benefit guidance are satisfied.

COVD 19

The impact of COVID 19 on Encompass has been mixed, whilst we have seen a reduction in the number of people we have supported this financial year, the need to continue to support our most vulnerable clients at a time of crisis increased, the time invested in each person has doubled in most cases. The reality is that our most vulnerable have been adversely affected by COVID meaning that in most cases we were the only agency supporting them on a variety of issues including mental health or addictions until other agencies re-opened.

We were successful in drawing down COVID-19 emergency funding which has been vital this year to ensure those that needed the support received it.

Key Achievements

- Opened our first High Need Women First Accommodation – Caroline House

During Q4 we successfully opened our first high needs female accommodation which offers support during the day and night to 4 high needs women. In honour of our late trustee Caroline Murtagh the decision was made to rename the accommodation 'Caroline House'.
We officially opened the doors to Caroline House on 1st March and supported 4 women to move into their home.

- Became a key member of the System Change Action Alliance for Devon to lead on future system change for people with complex needs.

In response to the changing futures application, Encompass became a lead partner in a new and exciting Exeter and Northern Devon partnership aimed at system change for people with complex needs. Whilst the application was unsuccessful, what evolved from the group was a new 'System Change Action Alliance' for both areas. Encompass are very proud to be a core partner in this work which is made up of statutory leaders, commissioners, MEAM and voluntary sector organisations.

- Established Encompass as a fully "Trauma Informed" charity.

From the trustees to our amazing volunteers, Encompass has strived over the past 24 months to become the first trauma informed charity in Northern Devon. We have reviewed and amended our policies to ensure that our service users are at the heart of all our decisions, that we are working within a strength based framework and that our services are co-produced with the people we support. During this year we have been recognised by multiple agencies for our work around Trauma informed and have given a variety of talks both locally and nationally about our work.

- Encompass response to the cold weather winter accommodation for rough sleepers.

During this year Encompass partnered with a local holiday park to offer winter accommodation to rough sleepers. We successfully managed to house 15 people and support them to move on into alternative accommodation. Due to the success we are looking to mirror this next winter.

Overview of the year

Housing & Homelessness Services

Our housing and homelessness services include the following support; low/medium need accommodation, housing first, gender informed services, young persons homelessness services and our rough sleeper breakfast service.

We continue to deliver outreach services across both North Devon and Torridge, although we only deliver youth outreach in North Devon due to loss of local authority funding. We have seen positive outcomes from our Torridge rough sleeper work, with all rough sleepers housed during the winter. Much of our housing and homelessness work is focused around those "hard to reach" service users and gender informed services, where the greatest gaps in services are.

We have seen successes in our housing first project with 9 people now housed all of whom were previously deemed unsuitable for housing by other agencies.

Wis£rmoney

Money and debt advice has seen a reduction in the number of people supported this year due to COVID- 19. We have secured funding to continue the BGET project and have recruited new members of the team across Devon and Somerset.

We are anticipating an increase in numbers for the new financial year and are prepared for an increase in the number of referrals.

Core Services

The Candar advice centre has been closed for a large part of this year due to the pandemic, however advice and support has been provided via a new emergency COVID helpline, this was set up in response to the pandemic and offered free advice and support to people affected by lockdown or who had been furloughed. The helpline received 125 calls from local people, 81 people supported with Welfare Benefits, 34 people supported with housing issues, 3 people supported with debt issues, 4 people supported with community care issues, 3 people received money guidance.

A total of £151,985.24 in benefit gains over lockdown

Financial Review

We have worked hard over this year to ensure that our income continues to grow. This includes setting targets for grant funded projects and identifying new sustainable funding streams, such as our accommodation.

Financially we are in a stronger place than we have been in previous years, with a record turnover of £891,434. However, this does not mean that we can afford to take our eye off the ball. Whilst many projects are now funded for the next 12 months we are actively seeking funding for 22/23.

The trustees are very pleased with the continued success of the charity in the increasing range of services it provides and the increasing number of individuals helped in the year, as well as the financial position. The trustees greatly appreciate the hard work of the staff and volunteers in achieving this in particular during the very difficult period of the pandemic. The trustees are aware of their responsibility to the various stakeholders of the charity, supporters, employees, volunteers, and direct recipients of the services to name a few, and as such the trustees are intent on increasing the level of the unrestricted reserves to ensure that those stakeholders can be supported during times when there may be difficulties in obtaining financial support. The period of the pandemic has brought this increased need to the attention of the trustees. At present there are in excess of 30 individuals in accommodation of one type or another and there is a responsibility to those individuals as well as our incredibly dedicated staff. We continue to work hard to build our reserves and aim to ensure that we have a minimum of 6 months reserves in the future.

At the end of this year we have £101,670 in reserves which will be held in accordance with our reserves policy as set by the Board of Trustees.

Structure, Governance and Management

Established in 1996 as Barnstaple Poverty Action Group (BPAG), the organisation registered as a charity in 2000, and incorporated on 31 March 2012 to become Encompass Southwest.

The organisation is governed by a Board of Trustees, currently numbering six volunteers drawn from the communities in which the organisation works. This year Moses Warburton joined the board of trustees. ESW is completely independent and has no religious or political affiliations.

Trustee Recruitment

The Trustees are mindful of the skill sets of the Trustees, their training is under review. New Trustees are elected by the board and are recruited through volunteering, introductions, advertising or targeting specific relevant experience.

Mrs C Fisher has taken on the role of Chief Officer, responsible for both the strategic and operational direction of the organisation.

During the financial year, Encompass Southwest had 22 different projects and our work was supported by around 11 volunteers. The Board aims to meet at least every two months to consider reports from the Chief Officer. The Board receives reports and management reviews of operational policies and procedures, and proposals for improvements in operational and organisational practices and services.

Encompass Southwest has no contracts that any Trustee has, or had, any direct interest in, either during or at the end of the financial period.

Events after the end of the reporting period

Particulars of events after the reporting date are detailed in note 22 to the financial statements.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 19/11/2021 and signed on behalf of the board of trustees by:

Irene Hockin
Director

Encompass Southwest

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Encompass Southwest

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Encompass Southwest ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 financial statements 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 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.

Shona Godefroy FCCA
Thomas Westcott Chartered Accountants
Independent Examiner
26-28 Southernhay East
Exeter
EX1 1NS

23rd November 2021

Encompass Southwest

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments					
Donations and legacies	5	193,503	349,191	**542,694**	349,029
Charitable activities	6	281,424	66,689	**348,113**	213,100
Other trading activities	7	468	–	**468**	3,203
Investment income	8	159	–	**159**	272
Total income		475,554	415,880	**891,434**	565,604
Expenditure					
Expenditure on charitable activities	9	385,704	364,275	**749,979**	544,982
Total expenditure		385,704	364,275	**749,979**	544,982
Net income		89,850	51,605	**141,455**	20,622
Transfers between funds		(7,000)	7,000	–	–
Net movement in funds		82,850	58,605	**141,455**	20,622
Reconciliation of funds					
Total funds brought forward		78,828	85,936	**164,764**	144,142
Total funds carried forward		161,678	144,541	**306,219**	164,764

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 22 form part of these financial statements.

Encompass Southwest

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
Current assets				
Debtors	16	24,823		26,529
Cash at bank and in hand		313,660		166,200
		338,483		192,729
Creditors: amounts falling due within one year	17	32,264		27,965
Net current assets			306,219	164,764
Total assets less current liabilities			306,219	164,764
Net assets			306,219	164,764
Funds of the charity				
Restricted funds			144,541	85,936
Unrestricted funds			161,678	78,828
Total charity funds	19		306,219	164,764

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 19/11/2021, and are signed on behalf of the board by:

Mrs I M Hockin
Director

Mrs B Evans
Trustee

The notes on pages 11 to 22 form part of these financial statements.

Encompass Southwest

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	**141,455**	20,622
Adjustments for:		
Other interest receivable and similar income	**(159)**	(272)
Accrued (income)/expenses	**(1,177)**	5,187
Changes in:		
Trade and other debtors	**1,706**	(21,881)
Trade and other creditors	**5,476**	(4,677)
Cash generated from operations	**147,301**	(1,021)
Interest received	**159**	272
Net cash from/(used in) operating activities	**147,460**	(749)
Net increase/(decrease) in cash and cash equivalents	**147,460**	(749)
Cash and cash equivalents at beginning of year	**166,200**	166,949
Cash and cash equivalents at end of year	**313,660**	166,200

The notes on pages 11 to 22 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 96 High Street, Ilfracombe, Devon, EX34 9NH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3. **Accounting policies** *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. **Limited by guarantee**

Encompass Southwest is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Donations			
Donations	12,649	–	**12,649**
Candar Donations	5,897	–	**5,897**
Gift Aid received	2,840	–	**2,840**
Grants			
Specific grants received	1,500	21,077	**22,577**
BGET	–	49,937	**49,937**
Children In Need	–	36,450	**36,450**
Lloyds Foundation	33,000	–	**33,000**
North Devon County Council	–	–	**–**
High Intensity Users	–	51,954	**51,954**
Ripple Project Funding	–	18,995	**18,995**
Rotary Club TRS	–	1,908	**1,908**
Woman First Homeless Link	–	29,971	**29,971**
Cold Weather Fund	29,598	–	**29,598**
The Pickwell Foundation	3,000	–	**3,000**
Torridge District Council	32,050	62,135	**94,185**
Transitions Project- West Devon & Torridge	–	59,979	**59,979**
DPT Mental Health Fund	27,561	–	**27,561**
Westbank CH & SCT	23,588	–	**23,588**
Covid-19 support	15,820	–	**15,820**
Youth Flow Coach	6,000	16,785	**22,785**
	193,503	349,191	**542,694**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	14,537	–	14,537
Candar Donations	19,009	–	19,009
Gift Aid received	642	–	642
Grants			
Specific grants received	800	5,011	5,811
BGET	–	59,434	59,434
Children In Need	–	39,562	39,562
North Devon County Council	1,000	–	1,000
High Intensity Users	–	11,800	11,800
Ripple Project Funding	–	18,995	18,995
Rotary Club TRS	–	1,092	1,092
Woman First Homeless Link	–	46,792	46,792
The Pickwell Foundation	2,750	–	2,750
Torridge District Council	30,000	12,012	42,012
Transitions Project- West Devon & Torridge	–	62,005	62,005
Westbank CH & SCT	23,588	–	23,588
	92,326	256,703	349,029

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
HMO	281,424	–	**281,424**
Housing 1st Income	–	66,689	**66,689**
	281,424	66,689	**348,113**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
HMO	135,905	–	135,905
Housing 1st Income	–	77,195	77,195
	135,905	77,195	213,100

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Fundraising Income	468	**468**	2,059	2,059
Invoiced work done	–	–	6	6
Rental Income	–	–	1,138	1,138
	468	**468**	3,203	3,203

8. Investment income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	159	**159**	272	272

9. Costs of charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Staff costs	216,342	238,565	454,907
Premises costs	2,713	–	2,713
Supervision costs	576	12,083	12,659
Insurance	1,821	–	1,821
Office running costs	17,626	18,591	36,217
Travel	3,540	7,534	11,074
Payroll	463	–	463
Bank charges	69	–	69
Training	480	2,019	2,499
Sundry expenses	7,664	3,029	10,693
Direct project costs	182,920	21,758	204,678
Support costs	(50,962)	50,962	–
Grants	–	9,734	9,734
Independent examination fee	2,452	–	2,452
	385,704	364,275	749,979

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Staff costs	142,778	220,650	363,428
Premises costs	4,917	761	5,678
Supervision costs	280	530	810
Insurance	1,752	–	1,752
Office running costs	15,902	10,720	26,622
Travel	5,947	11,872	17,819
Payroll	409	–	409
Bank charges	60	–	60
Training	499	736	1,235
Sundry expenses	5,921	1,809	7,730
Direct project costs	75,043	37,280	112,323
Support costs	(42,355)	42,355	–
Grants	–	4,744	4,744
Independent examination fee	2,372	–	2,372
	213,525	331,457	544,982

10. Costs of charitable activities by activity type

	Activities undertaken directly £	Grants £	Support costs £	Total funds 2021 £	Total funds 2020 £
Staff costs	454,907	–	–	454,907	363,428
Premises costs	2,713	–	–	2,713	5,678
Supervision costs	12,659	–	–	12,659	810
Insurance	1,821	–	–	1,821	1,752
Office running costs	36,217	–	–	36,217	26,222
Travel	11,074	–	–	11,074	17,819
Payroll	–	–	463	463	409
Bank charges	–	–	69	69	60
Training	2,499	–	–	2,499	1,235
Sundry expenses	10,693	–	–	10,693	7,730
Direct project costs	204,678	–	–	204,678	112,323
Grants	–	9,734	–	9,734	4,744
Independent examination fee	–	–	2,452	2,452	2,372
	737,261	9,734	2,984	749,979	544,582

11. Analysis of grants

	2021 £	2020 £
Grants to individuals		
Grants to individuals	9,734	4,744
Total grants	9,734	4,744

12. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,452	2,372

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	406,082	321,912
Social security costs	27,864	23,625
Employer contributions to pension plans	20,781	17,090
Other employee benefits	180	801
	454,907	363,428

13. Staff costs *(continued)*

The average head count of employees during the year was 21 (2020: 17). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff - administration	**16**	15

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

During the year no trustees received wages or were re-imbursed for expenses (2020:Nil)

15. Transfers between funds

During this year £7,000 has been transferred from our general funds to High Intensity User to bridge funding over a 3 month period until funding was secured.

16. Debtors

	2021 £	2020 £
Trade debtors	**23,305**	25,281
Prepayments and accrued income	**1,518**	1,248
	24,823	26,529

17. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	**19,120**	13,644
Accruals and deferred income	**13,144**	14,321
	32,264	27,965

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £20,781 (2020: £17,090).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	53,656	68,659	(12,939)	(7,706)	**101,670**
Contingency Fund	7,369	–	–	–	**7,369**
Candar Advice Centre	12,793	5,897	(9,044)	–	**9,646**
HMO	5,000	250,426	(251,765)	–	**3,661**
Complex Care Teams	–	23,588	(24,294)	706	**–**
Torridge Streetwise	10	32,050	(32,079)	–	**(19)**
Winter Accommodation	–	61,373	(38,176)	–	**23,197**
Youth Flow	–	6,000	(4,810)	–	**1,190**
DPT Mental Health	–	27,561	(12,597)	–	**14,964**
	78,828	475,554	(385,704)	(7,000)	**161,678**

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
General funds	51,091	23,202	(18,941)	(1,696)	53,656
Contingency Fund	369	–	–	7,000	7,369
Candar Advice Centre	3,993	19,009	(10,318)	109	12,793
HMO	4,943	135,908	(130,547)	(5,304)	5,000
Complex Care Teams	–	23,588	(23,588)	–	–
Torridge Streetwise	142	29,999	(30,131)	–	10
	60,538	231,706	(213,525)	109	78,828

The trustees have designated part of the unrestricted funds of the charity to ensure that the funds raised specifically for certain projects, and shown as such in the restricted reserves, have sufficient resources to complete these projects. these funds are designated from the general fundraising of the charity.

19. Analysis of charitable funds *(continued)*

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	**At 31 March 2021 £**
Specific Grants	987	21,277	(19,485)	–	**2,779**
Contingency Funds	1,881	–	–	–	**1,881**
R&C Torridge and West Devon	794	59,979	(56,186)	–	**4,587**
Children In Need 2016	11,282	36,450	(35,990)	–	**11,742**
Outreach Funding	1,786	–	–	–	**1,786**
Rough Sleeper	1,028	35,323	(31,698)	–	**4,653**
BGET Moneywise	4,835	49,937	(54,593)	–	**179**
Ripple Project	11,757	18,995	(20,377)	–	**10,375**
Housing First	42,188	77,609	(56,557)	–	**63,240**
HUI	481	51,754	(41,936)	7,000	**17,299**
Woman First Homeless Link	8,917	29,971	(19,557)	–	**19,331**
TDC Covid Harship Fund	–	6,040	(20)	–	**6,020**
TDC In Reach	–	11,760	(11,357)	–	**403**
Flow Youth Co-ordinator	–	16,785	(16,519)	–	**266**
	85,936	415,880	(364,275)	7,000	**144,541**

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Specific Grants	720	5,011	(4,744)	–	987
Contingency Funds	1,881	–	–	–	1,881
R&C Torridge and West Devon	3,824	62,005	(65,035)	–	794
Children In Need 2016	10,272	39,562	(39,463)	911	11,282
Operating Costs	931	–	(20)	(911)	–
Outreach Funding	1,839	–	(53)	–	1,786
Lloyds Bank Operations Manager	16,875	–	(16,875)	–	–
Fullerbrook Candar	741	–	(632)	(109)	–
Rough Sleeper	2,834	13,104	(14,910)	–	1,028
BGET Moneywise	2,011	59,434	(56,610)	–	4,835
Ripple Project	11,173	18,995	(18,411)	–	11,757
Housing First	30,503	77,195	(65,510)	–	42,188
HUI	–	11,800	(11,319)	–	481
Woman First Homeless Link	–	46,792	(37,875)	–	8,917
	83,604	333,898	(331,457)	(109)	85,936

19. Analysis of charitable funds *(continued)*

Encompass provides a range of housing, homelessness, rough sleeper and financial inclusion services that operate across North Devon, Torridge, West Devon and, through partnership, Mid Devon and West Somerset. Our services are funded by a variety of different funders including; Children in Need, National Lottery Community Fund, Torridge District Council, Devon Communities Foundation, Devon District Council and North Devon Council.

Encompass operates Supported accommodation across North Devon and Torridge, supporting people from homelessness into independence.

20. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**
	£	£	**£**
Current assets	178,935	159,548	**338,483**
Creditors less than 1 year	(17,257)	(15,007)	**(32,264)**
Net assets	161,678	144,541	**306,219**

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Current assets	100,807	91,922	192,729
Creditors less than 1 year	(21,979)	(5,986)	(27,965)
Net assets	78,828	85,936	164,764

21. Analysis of changes in net debt

	At 1 Apr 2020	Cash flows	**At 31 Mar 2021**
	£	£	**£**
Cash at bank and in hand	166,200	147,460	**313,660**

22. Post balance sheet events

It should be noted that, at the date of preparation of the financial statements, the instability factor relating to the health emergency due to the spread of Coronavirus, should not be underestimated. There have been no adjusting events identified whilst preparing the accounts

The charity has reviewed the scenario and evaluated the management actions to mitigate the impact to their operations. The charity has adopted initiatives to safeguard the health of its people and actions aimed at maintaining operational activity. The repercussions on any adjustments to the financial statements are currently not determinable in light of the volatility of the scenario and the continuous evolution of the market, these will be reflected in the 2022 results.

22. Related parties

During the year, £2,452 (2020 £2,372) was paid to Thomas Westcott Chartered Accountants, a practice in which Stephen Cresswell was a partner, to undertake the Independent Examination.