

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 (Appointed 9 April 2021)
Mrs I M Hockin
Mrs B Evans
Mrs C Leaver
Mr S A Cresswell
Mr N Warburton

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

Encompass Southwest

Company Limited by Guarantee

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

Year ended 31 March 2022

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

WiseMoney 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.

Encompass Southwest

Company Limited by Guarantee

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

Year ended 31 March 2022

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 policies 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.

Encompass Southwest

Company Limited by Guarantee

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

Year ended 31 March 2022

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 taken 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.

Money

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.

Encompass Southwest

Company Limited by Guarantee

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

Year ended 31 March 2022

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.



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

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
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		<u>583,342</u>	<u>395,764</u>	<u>979,106</u>	<u>891,434</u>
Expenditure					
Expenditure on charitable activities	9,10	577,498	386,150	963,648	749,979
Total expenditure		<u>577,498</u>	<u>386,150</u>	<u>963,648</u>	<u>749,979</u>
Net income		<u>5,844</u>	<u>9,614</u>	<u>15,458</u>	<u>141,455</u>
Transfers between funds		38,494	(38,494)	—	—
Net movement in funds		<u>44,338</u>	<u>(28,880)</u>	<u>15,458</u>	<u>141,455</u>
Reconciliation of funds					
Total funds brought forward		161,678	144,541	306,219	164,764
Total funds carried forward		<u>206,016</u>	<u>115,661</u>	<u>321,677</u>	<u>306,219</u>

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



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

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
<i>Adjustments for:</i>		
Other interest receivable and similar income	(254)	(159)
Accrued expenses/(income)	3,930	(1,177)
<i>Changes in:</i>		
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.

Encompass Southwest
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2022

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.

Encompass Southwest
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

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.

Encompass Southwest
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2022

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.

Encompass Southwest

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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
	<u>181,459</u>	<u>342,546</u>	<u>524,005</u>

	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
	<u>193,503</u>	<u>349,191</u>	<u>542,694</u>

Encompass Southwest

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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
	<u>401,087</u>	<u>53,218</u>	<u>454,305</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Invoiced work	—	—	—
Supported accommodation	281,424	—	281,424
Housing 1st Income	—	66,689	66,689
	<u>281,424</u>	<u>66,689</u>	<u>348,113</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising Income	<u>542</u>	<u>542</u>	<u>468</u>	<u>468</u>

Encompass Southwest
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

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
	<u>577,498</u>	<u>386,150</u>	<u>963,648</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Charitable activities	433,751	313,313	747,064
Support costs	2,915	—	2,915
	<u>436,666</u>	<u>313,313</u>	<u>749,979</u>

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	<u>964,943</u>	<u>(4,473)</u>	<u>3,178</u>	<u>963,648</u>	<u>749,979</u>

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
	<u>3,178</u>	<u>3,178</u>	<u>2,915</u>

12. Analysis of grants

	2022 £	2021 £
Grants to individuals		
Grants to individuals	(4,473)	9,734
Total grants	<u>(4,473)</u>	<u>9,734</u>

Encompass Southwest

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

13. Independent examination fees

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

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
	<u>631,465</u>	<u>454,727</u>

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	<u>16</u>	<u>16</u>

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.

Encompass Southwest
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

17. Tangible fixed assets

	Motor vehicles £	Total £
Cost		
At 1 April 2021	—	—
Additions	38,494	38,494
At 31 March 2022	<u>38,494</u>	<u>38,494</u>
Depreciation		
At 1 April 2021 and 31 March 2022	—	—
Carrying amount		
At 31 March 2022	<u>38,494</u>	<u>38,494</u>
At 31 March 2021	—	—

18. Debtors

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

19. Creditors: amounts falling due within one year

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

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).

Encompass Southwest

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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
	<u>161,678</u>	<u>583,342</u>	<u>(577,498)</u>	<u>38,494</u>	<u>206,016</u>

	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
	<u>78,828</u>	<u>475,554</u>	<u>(385,704)</u>	<u>(7,000)</u>	<u>161,678</u>

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.

Encompass Southwest
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2022

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)	—	—
	<u>144,541</u>	<u>395,764</u>	<u>(386,150)</u>	<u>(38,494)</u>	<u>115,661</u>

Encompass Southwest

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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
	<u>85,936</u>	<u>415,880</u>	<u>(364,275)</u>	<u>7,000</u>	<u>144,541</u>

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.

Encompass Southwest
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

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	<u>206,016</u>	<u>115,661</u>	<u>321,677</u>

	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	<u>161,678</u>	<u>144,541</u>	<u>306,219</u>

21. Analysis of changes in net debt

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

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.

