

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
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Kent
ME19 4JQ

National Westminster Bank plc
41 High Street
Barnstaple
Devon

Encompass Southwest

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

Year ended 31 March 2023

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
 - o Housing First in North Devon and Torridge
 - o Torridge Rough Sleeper Outreach (RSI)
 - o Junction project (youth Homelessness)
 - o Ripple Project (Youth Housing first)
 - o Streetwise Torridge (Youth Homelessness support)
2. Gender informed services
 - o Women First – soon to be renamed Brave Spaces
 - o SPARK
3. Flow Services
 - o Primary Care Network
 - o High Flow
 - o Secondary Care Flow
 - o Community Flow
 - o Mental Health Navigator
 - o Community Mental Health Development
 - o Youth Mental Health Discharge project (Young Devon)
4. Supported Accommodation
 - o Mixed medium need supported accommodation
 - o High Needs women only accommodation
 - o High Needs male accommodation
 - o Emergency accommodation
 - o Mum and Baby accommodation (1unit)
5. Wellbeing & Core Services
 - o BGET
 - o Transitions
 - o The Candar Advice Centre
 - o Community Health & Social Care Voluntary Representative
 - o Core 20+

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Year ended 31 March 2023

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.

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Year ended 31 March 2023

"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.

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

Year ended 31 March 2023

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.

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Year ended 31 March 2023

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.

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

Year ended 31 March 2023

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.

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

Year ended 31 March 2023

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.

Encompass Southwest

Company Limited by Guarantee

Independent Auditor's Report to the Members of Encompass Southwest (continued)

Year ended 31 March 2023

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.

Encompass Southwest

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Independent Auditor's Report to the Members of Encompass Southwest (continued)

Year ended 31 March 2023

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.

Encompass Southwest

Company Limited by Guarantee

Independent Auditor's Report to the Members of Encompass Southwest

(continued)

Year ended 31 March 2023

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.



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

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	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		<u>553,600</u>	<u>932,609</u>	<u>1,486,209</u>	<u>979,106</u>
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		<u>573,687</u>	<u>805,497</u>	<u>1,379,184</u>	<u>963,648</u>
Net income		<u>(20,087)</u>	<u>127,112</u>	<u>107,025</u>	<u>15,458</u>
Transfers between funds		9,366	(9,366)	–	–
Net movement in funds		<u>(10,721)</u>	<u>117,746</u>	<u>107,025</u>	<u>15,458</u>
Reconciliation of funds					
Total funds brought forward		206,016	115,661	321,677	306,219
Total funds carried forward		<u>195,295</u>	<u>233,407</u>	<u>428,702</u>	<u>321,677</u>

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		<u>395,016</u>	<u>286,781</u>
		424,447	310,191
Creditors: amounts falling due within one year	21	<u>24,615</u>	<u>27,008</u>
Net current assets		<u>399,832</u>	<u>283,183</u>
Total assets less current liabilities		<u>428,702</u>	<u>321,677</u>
Net assets		<u>428,702</u>	<u>321,677</u>
Funds of the charity			
Restricted funds		233,407	115,661
Unrestricted funds		<u>195,295</u>	<u>206,016</u>
Total charity funds	23	<u>428,702</u>	<u>321,677</u>

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
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	9,624	–
Other interest receivable and similar income	(1,626)	(254)
Accrued (income)/expenses	(14,074)	3,930
<i>Changes in:</i>		
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	<u>108,235</u>	<u>11,615</u>
Cash flows from investing activities		
Purchase of tangible assets	–	(38,494)
Net cash used in investing activities	<u>–</u>	<u>(38,494)</u>
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	<u>395,016</u>	<u>286,781</u>

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.

Encompass Southwest
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

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 2023

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	—	—	—
	<u>140,662</u>	<u>904,462</u>	<u>1,045,124</u>

Encompass Southwest
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2023

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

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
	<u>410,962</u>	<u>28,147</u>	<u>439,109</u>
	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>

Encompass Southwest
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising Income	350	<u>350</u>	542	<u>542</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	1,626	<u>1,626</u>	254	<u>254</u>

9. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies	84	654	<u>738</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies	—	—	<u>—</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	569,716	804,843	<u>1,374,559</u>
Support costs	3,887	—	<u>3,887</u>
	<u>573,603</u>	<u>804,843</u>	<u>1,378,446</u>

	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>

Encompass Southwest
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2023

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	<u>1,361,779</u>	<u>12,780</u>	<u>3,887</u>	<u>1,378,446</u>	<u>963,648</u>

12. Analysis of support costs

	Charitable activities £	Total 2023 £	Total 2022 £
Independent Examination fees	—	—	2,949
Audit fees	2,823	2,823	—
Payroll costs	<u>1,064</u>	<u>1,064</u>	<u>229</u>
	<u>3,887</u>	<u>3,887</u>	<u>3,178</u>

13. Analysis of grants

	2023 £	2022 £
Grants to individuals		
Grants to individuals	<u>12,780</u>	<u>(4,473)</u>
Total grants	<u>12,780</u>	<u>(4,473)</u>

14. Net income

Net income is stated after charging/(crediting):	2023 £	2022 £
Depreciation of tangible fixed assets	<u>9,624</u>	<u>—</u>

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	<u>2,823</u>	<u>—</u>

Encompass Southwest
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

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
	<u>859,378</u>	<u>631,465</u>

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	<u>27</u>	<u>16</u>

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.

Encompass Southwest
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

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).

Encompass Southwest
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2023

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
	<u>206,016</u>	<u>553,600</u>	<u>(573,687)</u>	<u>9,366</u>	<u>195,295</u>

	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>

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 2023

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
	<u>115,661</u>	<u>932,609</u>	<u>(805,497)</u>	<u>(9,366)</u>	<u>233,407</u>

Encompass Southwest
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2023

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

Encompass Southwest
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2023

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.