

# ENCIRCLES

England & Wales · Charity number 1182985

## Details

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**Other names** AUSTIN COHEN GLOBAL FOUNDATION

**Status** Registered

**Legal form** CIO

**Registered** 2019-04-15

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Fawcetts  
Windover House  
St. Ann Street  
Salisbury  
SP1 2DR

**Phone** 01722413413

**Email** [hello@encircles.org](mailto:hello@encircles.org)

**Website** [encircles.org](http://encircles.org)

## Activities

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**Objects:** 1. THE PREVENTION OR RELIEF OF POVERTY BY PROVIDING SERVICES AND ADVICE TO THOSE WHO ARE HOMELESS OR FACING HOMELESSNESS AND THOSE WHO ARE DISADVANTAGED WHO MAY NOT HAVE ACCESS TO OTHER SUPPORT, BY OFFERING WHERE APPROPRIATE AND NECESSARY, IN PARTICULAR BUT NOT EXCLUSIVELY, MEALS, ESSENTIAL ITEMS, GUIDANCE AND PHYSICAL, EMOTIONAL AND FINANCIAL SUPPORT. 2. THE RELIEF OF THOSE IN NEED, BY REASON OF YOUTH, AGE OR ILL HEALTH, DISABILITY, FINANCIAL HARDSHIP, ADDICTION OR BEREAVEMENT BY PROVIDING SERVICES, WHICH WILL INCLUDE BUT WILL NOT BE LIMITED TO, THE PROVISION OF RELIEF, SUPPORT AND ASSISTANCE TO PEOPLE WHO ARE LONELY AND/OR ISOLATED THROUGH LOCAL COMMUNITY PROJECTS RUN AND SUPPORTED BY VOLUNTEERS.

**Activities:** The objects of the CIO are the prevention or relief of poverty by providing services and advice to those who are homeless or facing homelessness and those who are disadvantaged who may not have access to other support, by offering where appropriate and necessary, in particular but not exclusively, meals, essential items, guidance and physical, emotional and financial support.

## Classification

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£16,931	£15,750	-	-
2024-03-31	£15,375	£16,642	-	-
2023-03-31	£19,694	£9,811	-	-
2022-03-31	£14,536	£7,512	-	-
2021-03-31	£26,932	£29,356	-	-

## Trustees

Name	Role	Appointed
Anna Hubbard		2022-09-23
Caroline Pennelli		2026-05-26
Jennifer Barker-Wyatt		2023-01-26
Karen Jayne Ross		2024-12-01
MOLLY FISHER		2019-04-01
Michael George Riding		2019-11-06
Michelle Morgan		2025-05-24

**ENCIRCLES**

England & Wales - Charity number 1182985

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# Accounts

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**ENCIRCLES**  
**Registered Charity Number: 1182985**

**Report of the Trustees and Financial Statements**

**for the Year Ended 31 March 2025**

Index to the Financial Statements

For the year ended 31 March 2025

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Statement of Assets and Liabilities	4
Notes to the Financial Statements	5

Legal and Administrative Details

For the year ended 31 March 2025

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<b>FULL NAME</b>	ENCIRCLES
<b>ORGANISATION TYPE</b>	Charitable Incorporated Organisation
<b>REGISTERED CHARITY NUMBER:</b>	1182985
<b>PRINCIPAL ADDRESS</b>	Windover House St Ann Street Salisbury SP1 2DR

**TRUSTEES OF THE CHARITY**

The trustees serving during the year and since the year end were as follows:

M I Fisher	
M G Riding	
J Barker-Wyatt	
A Hubbard	
H Mclean	<i>resigned 31 October 2024</i>
K J Ross	<i>appointed 01 December 2024</i>
M Morgan	<i>appointed 24 May 2025</i>

Report of the Trustees

For the year ended 31 March 2025

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The Trustees present their report together with the financial statements for the year ended 31 March 2025.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Constitution**

This charity is operated under the rules of its CIO Association which was adopted on 15 April 2019.

**The Appointment of Trustees**

The board of trustees may appoint charity trustees. Any appointment must be made at a meeting held according to the ordinary practice of the appointing body. Each appointment has a term of 4 years.

The Trustees are as shown on page 1.

**OBJECTIVES AND ACTIVITIES**

The objectives of the charity are the prevention or relief of poverty to the homeless, and providing support to isolated and lonely individuals.

**Public benefit**

When planning their charity's activities, the charity trustees have regarded the Charity Commission's guidance on public benefit.

**Summary of the main activities undertaken for the public benefit**

We are a volunteer run, not for profit organisation providing support and relief of hardship to those at risk of, or currently facing, homelessness or isolation. This includes the provision of emergency food parcels and weekly roast events in addition to dental and podiatry services.

**Summary of the main achievements during the period**

We are extremely grateful to our volunteers for the many hours they have spent supporting, feeding and clothing the Salisbury homeless. Without this valuable contribution of time, energy and expertise we would not have been able to achieve the following:

- 1 Fed, on average, 30 guest each evening.
- 2 Distributed a full packed roast lunch, each Sunday, at Salisbury Coach park to over 80 guests.
- 3 Collected food from supermarkets and cafes and either distributed it directly or forwarded it to Alabaré homeless
- 4 Provided a Christmas dinner.
- 5 Supplied numerous sleeping bags, blankets, clothes, tents and sanitary products.
- 6 Distributed bags of essential food items.

**FINANCIAL REVIEW**

ENCIRCLES is in a strong financial position, solely due to our very generous donors and our team of volunteers. The charity had a positive result for the year with receipts exceeding payments by £1,181, and our cash reserves of £21,443 cover over 16 months of expenses. Consequently, we are confident that we have the necessary financial resources to meet our Mission to Feed the Homeless and Hungry in the Salisbury area.

**Reserves Policy**

Funds are held to cover at least 3 months operational costs in the event of a loss of income and to meet any unforeseen expenditure that may occur. The main risk to the charity is reduced donations.

Approved by the Trustees on ..... 23/07/2025 ..... and signed on its behalf by:



Mrs M I Fisher  
Trustee

## Receipts and payments account

For the year ended 31 March 2025

	Note	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
<b>Receipts</b>			
Donations and legacies		16,931	15,375
<b>Total receipts</b>		<b>16,931</b>	<b>15,375</b>
<b>Payments</b>			
Bank charges		712	482
Groceries/food provision		11,254	7,463
Insurance		496	503
Computer/office costs		566	1,102
Healthcare/general support		774	5,335
Equipment		-	290
Sundry/travel		1,948	1,467
<b>Total payments</b>		<b>15,750</b>	<b>16,642</b>
Net receipts/(payments)		1,181	(1,267)
Cash funds brought forward at 1 April 2024		20,262	21,529
Cash funds carried forward at 31 March 2025		<b>21,443</b>	<b>20,262</b>

ENCIRCLES - registered charity number 1182985

Statement of assets and liabilities

As at 31 March 2025

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Cash funds	21,443	20,262
<b>Total cash funds</b>	<b>21,443</b>	<b>20,262</b>
Liabilities	-	-
<b>Total funds</b>	<b>21,443</b>	<b>20,262</b>

The financial statements were approved by the Trustees on <sup>23/07/2025</sup> ..... and signed on their behalf by:



M I Fisher  
Trustee

ENCIRCLES - registered charity number 1182985

Notes to the financial statements

As at 31 March 2025

**1. Receipts and payments accounts**

The financial statements have been prepared on a receipts and payments basis and contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. The trustees have reviewed the guidance provided by the Charities Commission and given the current financial position of the charity, they believe that receipts and payments accounts are the most suitable format for the charity to prepare. The basis of preparation is consistent with the previous year.

**2. Fund accounting**

The charity's funds are all unrestricted. Unrestricted funds can be used in accordance with the charitable objectives, at the discretion of the trustees.

**3. Grants and donations**

	2025	2024
	£	£
Corporate	11,529	9,475
Individuals	3,863	4,348
Recurring	330	1,552
Gift aid	1,209	-
	<b>16,931</b>	<b>15,375</b>

**4. Donated good and services**

The charity received donated goods such as food items used in the provision of Sunday roasts and clothes and sleeping bags which are provided to those who are homeless. The charity does not value food received at the end of the day as it is deemed to have no value. The charity received donated services in respect of bookkeeping and accountancy services. The trustees have considered the guidance on donated good and services and their significance and decided, given their size and nature, to disclose these in the notes to the accounts. The below are the trustees' best estimates for the value of donated good and services which have not been recorded in the financial statements as the financial statements are prepared on the receipts and payments basis:

	2025
	£
Bookkeeping and accountancy services	2,000
Food for Sunday roasts	2,000
Canned foods	200
Clothing	400
Sleeping bags	100
	<b>4,700</b>

**5. Trustees' remuneration and benefits**

Trustees received no expenses, remuneration or benefits in this period (2024: £nil).

**6. Related party transactions**

There were no related party transactions during the year (2024: none).

Document electronically signed



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## Document Details

Document ID	0a21cc3c-ba7d-4cb6-890c-7e51a117d129
Document Bundle ID	5f7c0000-5263-7c1e-ff09-08ddc9bf823a
Uploaded to FuseSign	2025-07-23 09:10 +01:00
FuseSign subscriber	Fawcetts LLP
Initiator email	stacey.baker@fawcetts.co.uk
Signed by	Molly Fisher (molly.fisher42@gmail.com)
System finalisation	2025-07-23 09:23 +01:00
Verify URL	<a href="https://app.fuse.work/fusesign/verify/0a21cc3c-ba7d-4cb6-890c-7e51a117d129">https://app.fuse.work/fusesign/verify/0a21cc3c-ba7d-4cb6-890c-7e51a117d129</a>

## Document Signers

### Signer 1

Name	Molly Fisher
Email	molly.fisher42@gmail.com
Mobile	N/A
IP Address/es	109.145.226.88
Signed on Pages	4, 6
Verification Mode	Email Code

## DOCUMENT AUDIT LOG

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2025-07-23 09:10 +01:00	SYSTEM	ACCESS LINK: SENDING EMAIL TO: MOLLY.FISHER42@GMAIL.COM. (1 DOCUMENT - 1 SIGNING ACTION).
2025-07-23 09:19 +01:00	MOLLY FISHER	LINK OPENED FROM IP 109.145.226.88
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2025-07-23 09:22 +01:00	MOLLY FISHER	DOCUMENT SIGNED: ENCIRCLES - ACCOUNTS 31_03_25 [FYI-73023005].PDF - ON PAGE 4 (SIGNATUREID: 242A0000-36E0-F66E-4DA2-08DDC9C05818)
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2025-07-23 09:23 +01:00	SYSTEM	FINALISING DOCUMENT (0A21CC3C-BA7D-4CB6-890C-7E51A117D129)

## More Information

For more information on electronic signatures and to validate this document was signed by the parties listed above, please visit [www.fusesign.com](http://www.fusesign.com)

**ENCIRCLES**

England & Wales - Charity number 1182985

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# Accounts

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# **ENCIRCLES**

(Registered charity number 1182985)

## **Financial Statements for the year ended 31 March 2024**

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4	Receipts & payments account
5	Statement of assets & liabilities
6	Notes to the accounts

**ENCIRCLES - Registered charity number 1182985**

**Trustees Annual Report  
for the year ended 31 March 2024**

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<b>Full name</b>	ENCIRCLES
<b>Organisation type</b>	Charitable incorporated organisation
<b>Registered charity number</b>	1182985
<b>Principal address</b>	10 St Ann Street, Salisbury, Wiltshire, SP1 2ND

**Trustees**

Mrs M I Fisher	
M G Riding	
Mrs J Barker-Wyatt	appointed 26.01.23
Mrs A Hubbard	
Mrs H McLean	appointed 29.09.23, resigned 31.10.24
K J Ross	appointed 01.12.24

**Governance and management**

This charity is operated under the rules of its CIO Association adopted 15 April 2019.

The board of trustees may appoint charity trustees.

1. Any appointment must be made at a meeting held according to the ordinary practice of the appointing body.
2. Each appointment must be for a term of four years.

**Objectives and activities**

The charity objectives are the prevention or relief of poverty to the homeless, and providing support to isolated/lonely individuals.

**Public benefit statement**

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

**Summary of the main activities undertaken for the public benefit**

We are a volunteer run, not for profit organisation providing support and relief of hardship to those at risk of, or currently facing, homelessness or isolation. This includes the provision of emergency food parcels and weekly roast events in addition to dental and podiatry services.

**Summary of the main achievements during the period**

We are extremely grateful to our volunteers for the many hours they have spent supporting, feeding and clothing the Salisbury Homeless. Without this valuable contribution of time, energy and expertise we would not have been able to achieve the following:

1. Fed, on average 30 guests each evening.
2. Distributed a full packed roast lunch, each Sunday, at Salisbury Coach park to over 65 guests.
3. Collected food from supermarkets and cafes and either distributed it directly or forwarded it to Alabare homeless hostel and John Baker House.
4. Provided a Christmas Dinner.
5. Supplied numerous sleeping bags, blankets, clothes, tents and sanitary products.
6. Distributed bags of essential food items.

**ENCIRCLES - Registered charity number 1182985**

**Trustees Annual Report  
for the year ended 31 March 2024**

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**Financial review**

ENCIRCLES is in a strong financial position, solely due to our very generous donors and our team of volunteers. Although payments exceeded receipts by £1,267, our cash reserves of £20,262 cover over 14 months of expenses. Consequently, we are confident that we have the necessary financial resources to meet our Mission to Feed the Homeless and Hungry in the Salisbury area.

**The charity's policy on reserves**

Funds are held to cover at least 3 months operational costs in the event of a loss of income and to meet any unforeseen expenditure that may occur. The main financial risk to the charity is reduced donations.

Signed on behalf of the charity's trustees:

Signed \_\_\_\_\_  
Mrs M I Fisher

Dated 24.01.2025

**ENCIRCLES - Registered charity number 1182985**

**Receipts and payments account  
for the year ended 31 March 2024**

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	Note	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Receipts</b>			
Donations and legacies	2	15,375	21,255
<b>Total receipts</b>		<u>15,375</u>	<u>21,255</u>
<b>Payments</b>			
Bank charges		482	264
Groceries/food provision		7,463	4,504
Insurance		503	896
Computer/office costs		1,102	1,175
Healthcare/general support		5,335	1,810
Equipment		290	236
Grants		-	150
Sundry/travel		1,465	1,031
<b>Total payments</b>		<u>16,642</u>	<u>10,067</u>
<b>Net receipts/(payments)</b>		(1,267)	11,188
Cash funds last year end		<u>21,529</u>	<u>10,341</u>
<b>Cash funds this year end</b>		<u>20,262</u>	<u>21,529</u>

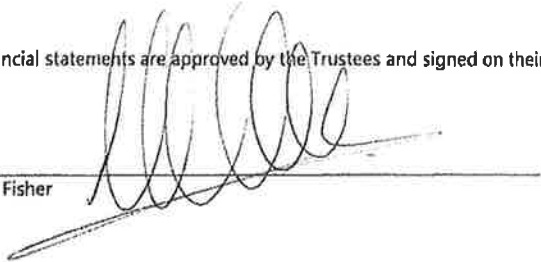
ENCIRCLES - Registered charity number 1182985

Statement of assets and liabilities  
at 31 March 2024

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Cash funds	20,262	21,529
<b>Total cash funds</b>	<u>20,262</u>	<u>21,529</u>
<b>Liabilities</b>	-	-
	<u>20,262</u>	<u>21,529</u>

The financial statements are approved by the Trustees and signed on their behalf by:

Signed  
Mrs M I Fisher



Dated 24 01 2025

**Notes to the accounts  
for the year ended 31 March 2024**

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**1. Receipts & payments accounts**

The financial statements have been prepared on a receipts and payments basis and contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. The Trustees have reviewed the guidance provided by the Charities Commission and given the current financial position of the Charity they believe that Receipts and Payments accounts are the most suitable format for the Charity to prepare. The previous years financial statements were prepared on an accruals basis and therefore the comparative amounts have been restated.

**2. Fund accounting**

The charity's funds are all unrestricted. Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

**3. Grants & donations**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Corporate	9,475	7,606
Hendy Foundation	-	3,070
Individuals	4,348	6,230
Recurring	1,552	1,679
Gift aid	0	2,640
	<u>15,375</u>	<u>21,225</u>

**4. Donated goods and services**

The charity received donated goods such as food items used in the provision of Sunday roasts and clothes and sleeping bags which are provided to those who are homeless. The charity received donated services in respect of bookkeeping and accountancy services. The Trustees have considered the guidance on donated goods and services and their significance and believe given their size and nature to disclose these in the notes to the accounts. The below are the Trustees best estimates for the value of donated goods and services which have not been recorded in the financial statements as the financial statements are prepared on a receipts and payments basis:

	<b>£</b>
Bookkeeping and accountancy services	2,000
Food for Sunday Roasts	2,000
Canned foods	200
Clothing	400
Sleeping bags	100
	<u>4,700</u>

The information regarding donated goods and services was not available.

**5. Trustees' remuneration and benefits**

Trustees received no expenses, remuneration or benefits in this period.

**6. Related party transactions**

There were no related party transactions during the year.

**ENCIRCLES**

England & Wales - Charity number 1182985

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# Accounts

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## ENCIRCLES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2023

	31.3.23 £	31.3.22 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	18,585	11,906
Gift aid	<u>1,109</u>	<u>990</u>
	19,694	12,896
<b>Investment income</b>		
Rents received	<u>-</u>	<u>1,640</u>
<b>Total incoming resources</b>	19,694	14,536
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Cost of charitable activities	8,418	6,020
<b>Governance costs</b>		
Legal fees	-	600
<b>Support costs</b>		
<b>Management</b>		
Insurance	703	262
Subscriptions	420	312
Sundries	-	50
Fundraising costs	<u>6</u>	<u>7</u>
	1,129	631
<b>Finance</b>		
Bank charges	264	261
<b>Other</b>		
Exceptional items	<u>-</u>	<u>-</u>
<b>Total resources expended</b>	9,811	7,512
<b>Net income/(expenditure)</b>	<u><u>9,883</u></u>	<u><u>7,024</u></u>

This page does not form part of the statutory financial statements

ENCIRCLES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the year ended 31 March 2023

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other debtors	<u>1,391</u>	<u>3,312</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other creditors	<u>-</u>	<u>3,548</u>

8. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	13,037	9,883	22,920
	<u>13,037</u>	<u>9,883</u>	<u>22,920</u>
<b>TOTAL FUNDS</b>			
	<u>13,037</u>	<u>9,883</u>	<u>22,920</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>19,693</u>	<u>9,810</u>	<u>9,883</u>
	<u>19,693</u>	<u>9,810</u>	<u>9,883</u>

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted Funds			
General fund	6,013	7,024	13,037
	<u>6,013</u>	<u>7,024</u>	<u>13,037</u>
<b>TOTAL FUNDS</b>			
	<u>6,013</u>	<u>7,024</u>	<u>13,037</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>14,536</u>	<u>7,512</u>	<u>7,024</u>
	<u>14,536</u>	<u>7,512</u>	<u>7,024</u>
<b>TOTAL FUNDS</b>			
	<u>14,536</u>	<u>7,512</u>	<u>7,024</u>

ENCIRCLES

BALANCE SHEET  
At 31 March 2023

	Notes	Unrestricted funds £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	5	1,391	-	1,391	3,312
Cash at bank	6	<u>21,529</u>	<u>-</u>	<u>21,529</u>	<u>13,273</u>
		22,920	-	22,920	16,585
<b>CREDITORS</b>					
Amounts falling due within one year	7	-	-	-	(3,548)
<b>NET CURRENT ASSETS</b>		<u>22,920</u>	<u>-</u>	<u>22,920</u>	<u>13,037</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>22,920</u>	<u>-</u>	<u>22,920</u>	<u>13,037</u>
<b>NET ASSETS</b>		<u>22,920</u>	<u>-</u>	<u>22,920</u>	<u>13,037</u>
<b>FUNDS</b>					
Unrestricted funds	8			<u>22,920</u>	<u>13,037</u>
<b>TOTAL FUNDS</b>				<u>22,920</u>	<u>13,037</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 15.01.2024 and were signed on its behalf by:

  
.....  
Mrs M I Fisher, Trustee

The notes form part of these financial statements

ENCIRCLES

REPORT OF THE TRUSTEES  
for the year ended 31 March 2023

**OBJECTIVES AND ACTIVITIES**

**Volunteers**

We are extremely grateful to our volunteers for the many hours they have spent supporting, feeding, clothing and accommodating the Salisbury Homeless. Without this valuable contribution of time, energy and expertise we would not have been able to achieve the following:

1. Fed, on average 30 guests each evening.
2. Distributed a full packed roast lunch, each Sunday, at Salisbury Coach park to over 65 guests.
3. Collected food from supermarkets and cafes and either distributed it directly or forwarded it to Alabare homeless hostel and John Baker House.
4. Provided a Christmas Dinner.
5. Supplied numerous sleeping bags, blankets, clothes, tents and sanitary products.
6. Provided dental care, hairdressing and podiatric care.

ENCIRCLES was awarded a High Sheriff Award as a recognition of our work to make Wiltshire a better and safer place.

The board of trustees may appoint charity trustees.

1. Any appointment must be made at a meeting held according to the ordinary practice of the appointing body.
2. Each appointment must be for a term of four years.

**FINANCIAL REVIEW**

**Reserves policy**

Funds are held to cover at least 3 months operational costs in the event of a loss of income and to meet any unforeseen expenditure that may occur. The main financial risk to the charity is reduced donations.

Approved by order of the board of trustees on ..... 15. 01. 2024 ..... and signed on its behalf by:

.....  
Mrs M I Fisher - Trustee

ENCIRCLES

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for the year ended 31 March 2023

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**ENCIRCLES**

England & Wales - Charity number 1182985

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# Accounts

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REGISTERED COMPANY NUMBER: CE017192 (England and Wales)  
REGISTERED CHARITY NUMBER: 1182985

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
ENCIRCLES

Rothmans LLP  
Chartered Accountants  
10 St Ann Street  
Salisbury  
Wiltshire  
SP1 2DN

ENCIRCLES

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for the year ended 31 March 2022

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## ENCIRCLES

### REPORT OF THE TRUSTEES for the year ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**  
CE017192 (England and Wales)

**Registered Charity number**  
1182985

**Registered office**  
10 St Ann Street  
Salisbury  
Wiltshire  
SP1 2DN

#### Trustees

Mrs M I Fisher  
M G Riding  
Mrs T Cox  
Mrs W O'Boyle  
Mrs A Hubbard

- appointed 23.9.22

#### Independent examiner

Mrs L E Marsh  
The Limes  
High Street  
Shipton Bellinger  
Hampshire  
SP9 7UG

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

ENCIRCLES was established in April 2019 and is operated entirely by volunteers. Our objectives are, for the public benefit:

1. The prevention or relief of poverty by providing services and advice to those who are homeless or facing homelessness and those who are disadvantaged who may not have access to other support, by offering where appropriate and necessary, in particular but not exclusively, meals, essential items, guidance and physical, emotional and financial support.
  2. The relief of those in need, by reason of youth, age or ill health, disability, financial hardship, addiction or bereavement by providing services, which will include but will not be limited to, the provision of relief, support and assistance to people who are lonely and/or isolated through local community projects run and supported by volunteers.
- In planning our activities for the period, we kept in mind the Charity Commission's guidance on public benefit.

Our main activities included:

1. Providing the Homeless with an evening meal.
2. Serving a packed Sunday roast lunch, to anyone who was hungry or lonely.
3. Collecting food from our supermarket donors and forwarding it to other charities for distribution to the disadvantaged.
4. Providing sleeping bags, clothing and sanitary products to those in need.

ENCIRCLES

REPORT OF THE TRUSTEES  
for the year ended 31 March 2022

**OBJECTIVES AND ACTIVITIES**

**Volunteers**

We are extremely grateful to our volunteers for the many hours they have spent supporting, feeding, clothing and accommodating the Salisbury Homeless. Without this valuable contribution of time, energy and expertise we would not have been able to achieve the following:

1. Fed, on average 30 guests each evening.
2. Distributed a full packed roast lunch, each Sunday, at Salisbury Coachpark to over 40 guests.
3. Collected food from Tesco and CO-OP stores and forwarded it to the community fridge on Bemerton Heath, Alabaré homeless hostel and John Baker House.
4. Distributed 120 Easter Eggs together with a hot Easter Sunday lunch.
5. Provided a Christmas Dinner, with all the trimmings and presents to 20 families.
6. Rented a house and provided long term accommodation to three homeless individuals.
7. Supplied numerous sleeping bags, blankets, clothes, tents and sanitary products.

ENCIRCLES was awarded a High Sheriff Award as a recognition of our work to make Wiltshire a better and safer place.

The board of trustees may appoint charity trustees.

1. Any appointment must be made at a meeting held according to the ordinary practice of the appointing body.
2. Each appointment must be for a term of four years.

**FINANCIAL REVIEW**

**Reserves policy**

Funds are held to cover at least 3 months operational costs in the event of a loss of income and to meet any unforeseen expenditure that may occur. The main financial risk to the charity is reduced donations.

Approved by order of the board of trustees on .....7<sup>th</sup>.....11.....2022 and signed on its behalf by:

.....  
Mrs M I Fisher - Trustee

ENCIRCLES

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Charity for the year ended 31 March 2022 which are set out on pages 4 to 6.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Name:

Mrs L E Marsh

Qualification:

Company Secretary

Address:

The Limes, High Street, Shipton Bellinger, Hants, SP9 7UG

Date:

26/10/2022

## ENCIRCLES

STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		12,896	-	12,896	20,220
Investment income	2	1,640	-	1,640	6,712
<b>Total incoming resources</b>		<b>14,536</b>	<b>-</b>	<b>14,536</b>	<b>26,932</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income	3	7	-	7	540
<b>Charitable activities</b>					
Housing		2,802	-	2,802	14,289
Food		2,088	-	2,088	4,485
Other support		1,130	-	1,130	1,190
<b>Governance costs</b>		<b>600</b>	<b>-</b>	<b>600</b>	<b>-</b>
<b>Other resources expended</b>		<b>885</b>	<b>-</b>	<b>885</b>	<b>8,852</b>
<b>Total resources expended</b>		<b>7,512</b>	<b>-</b>	<b>7,512</b>	<b>29,356</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>7,024</b>	<b>-</b>	<b>7,024</b>	<b>(2,424)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		6,013	-	6,013	8,437
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>13,037</b>	<b>-</b>	<b>13,037</b>	<b>6,013</b>

The notes form part of these financial statements

**ENCIRCLES**

**BALANCE SHEET  
At 31 March 2022**

	Notes	Unrestricted funds £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	5	3,312	-	3,312	2,565
Cash at bank	6	13,273	-	13,273	15,862
		16,585	-	16,585	18,427
<b>CREDITORS</b>					
Amounts falling due within one year	7	(3,548)	-	(3,548)	(12,414)
		13,037	-	13,037	6,013
<b>NET CURRENT ASSETS</b>					
		13,037	-	13,037	6,013
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		13,037	-	13,037	6,013
<b>NET ASSETS</b>					
		13,037	-	13,037	6,013
<b>FUNDS</b>					
Unrestricted funds	8			13,037	6,013
<b>TOTAL FUNDS</b>					
				13,037	6,013

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

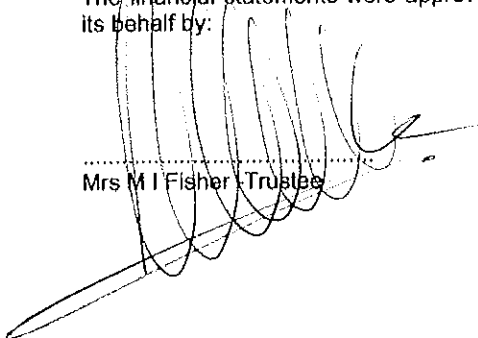
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on .....7.....11.....20...22 and were signed on its behalf by:



Mrs M I Fisher, Trustee

The notes form part of these financial statements

## ENCIRCLES

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

#### 1. ACCOUNTING POLICIES

##### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The charity has received donated goods during the year however the Trustees feel these are negligible in value and will have no material impact upon the financial statements.

In accordance with the Charities SORP (FRS 102), the contribution of general volunteers is not recognised within these financial statements. Details of the role played by general volunteers and their contributions to the Charity are given in the Trustee's Report.

##### Resources expended

Charitable expenditure comprises of those costs incurred by the charity to meet its charitable aims.

Support costs are those costs associated with meeting the constitutional and statutory requirements of the charity.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### Taxation

The charity is exempt from corporation tax on its charitable activities.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Rents received	1,640	6,712
	<u>          </u>	<u>          </u>

#### 3. COSTS OF GENERATING VOLUNTARY INCOME

	31.3.22	31.3.21
	£	£
Support costs	7	540
	<u>          </u>	<u>          </u>

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

## ENCIRCLES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the year ended 31 March 2022

## 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other debtors	<u>3,312</u>	<u>2,565</u>

## 6. CASH AT BANK

Cash at bank includes £3,550 (2021:£4,470) relating to the Gala Ball ticket sales. This event has now been postponed due to the Covid-19 pandemic. The income has been treated as deferred income and held in the balance sheet.

## 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other creditors	<u>3,548</u>	<u>12,414</u>

## 8. MOVEMENT IN FUNDS

	At 1.4.21	Net movement	At 31.3.22
	£	in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	6,013	7,024	13,037
	<u>6,013</u>	<u>7,024</u>	<u>13,037</u>
<b>TOTAL FUNDS</b>			

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement in
	resources	expended	funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	14,536	(7,512)	7,024
	<u>14,536</u>	<u>(7,512)</u>	<u>7,024</u>
<b>TOTAL FUNDS</b>			

## Comparatives for movement in funds

	At 1.4.20	Net movement	At 31.3.21
	£	in funds	£
		£	
<b>Unrestricted Funds</b>			
General fund	8,437	(2,424)	6,013
	<u>8,437</u>	<u>(2,424)</u>	<u>6,013</u>
<b>TOTAL FUNDS</b>			

Comparative net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement in
	resources	expended	funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	26,932	(29,356)	(2,424)
	<u>26,932</u>	<u>(29,356)</u>	<u>(2,424)</u>
<b>TOTAL FUNDS</b>			

**ENCIRCLES**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the year ended 31 March 2022

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	8,437	4,600	13,037
<b>TOTAL FUNDS</b>	<u>8,437</u>	<u>4,600</u>	<u>13,037</u>

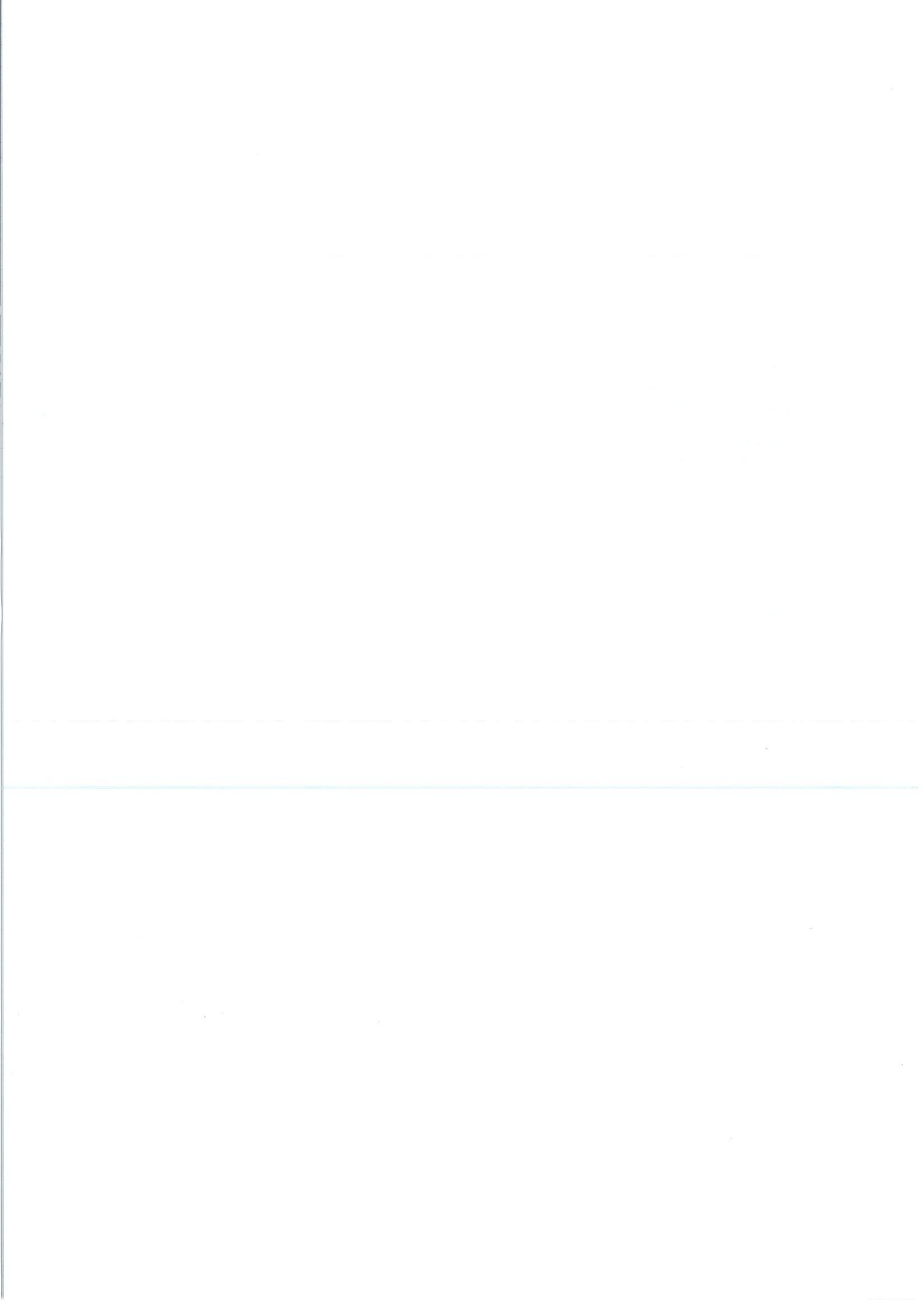
A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	41,468	(36,868)	4,600
<b>TOTAL FUNDS</b>	<u>41,468</u>	<u>(36,868)</u>	<u>4,600</u>

ENCIRCLES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2022

	31.3.22 £	31.3.21 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	11,906	19,072
Gift aid	990	1,148
	<u>12,896</u>	<u>20,220</u>
<b>Investment income</b>		
Rents received	1,640	6,712
	<u>14,536</u>	<u>26,932</u>
<b>TOTAL INCOMING RESOURCES</b>		
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Cost of charitable activities	6,020	19,964
<b>Governance costs</b>		
Legal fees	600	-
<b>Support costs</b>		
<b>Management</b>		
Insurance	262	434
Subscriptions	312	290
Sundries	50	48
Fundraising costs	7	540
	<u>631</u>	<u>1,312</u>
<b>Finance</b>		
Bank charges	261	251
<b>Other</b>		
Exceptional items	-	7,829
	<u>7,512</u>	<u>29,356</u>
<b>TOTAL RESOURCES EXPENDED</b>		
<b>Net income/(expenditure)</b>		
	<u>7,024</u>	<u>(2,424)</u>



**ENCIRCLES**

England & Wales - Charity number 1182985

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# Accounts

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REGISTERED COMPANY NUMBER: CE017192 (England and Wales)  
REGISTERED CHARITY NUMBER: 1182985

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
ENCIRCLES

Rothmans LLP  
Chartered Accountants  
10 St Ann Street  
Salisbury  
Wiltshire  
SP1 2DN

**ENCIRCLES**

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for the year ended 31 March 2021**

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## ENCIRCLES

### REPORT OF THE TRUSTEES for the year ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**  
CE017192 (England and Wales)

**Registered Charity number**  
1182985

**Registered office**  
10 St Ann Street  
Salisbury  
Wiltshire  
SP1 2DN

#### Trustees

Mrs M I Fisher  
M G Riding  
Mrs T Cox  
Mrs W O'Boyle  
Ms S A Sullivan - resigned 29.5.20

#### Independent examiner

Rothmans LLP  
Chartered Accountants  
10 St Ann Street  
Salisbury  
Wiltshire  
SP1 2DN

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

ENCIRCLES was established in April 2019 and is operated entirely by volunteers. Our objectives are, for the public benefit:

1. The prevention or relief of poverty by providing services and advice to those who are homeless or facing homelessness and those who are disadvantaged who may not have access to other support, by offering where appropriate and necessary, in particular but not exclusively, meals, essential items, guidance and physical, emotional and financial support.
  2. The relief of those in need, by reason of youth, age or ill health, disability, financial hardship, addiction or bereavement by providing services, which will include but will not be limited to, the provision of relief, support and assistance to people who are lonely and/or isolated through local community projects run and supported by volunteers.
- In planning our activities for the period, we kept in mind the Charity Commission's guidance on public benefit.

Our main activities included:

1. Providing the Homeless with an evening meal.
2. Serving a packed Sunday roast lunch, to anyone who was hungry or lonely.
3. Collecting food from our supermarket donors and forwarding it to other charities for distribution to the disadvantaged.
4. Providing sleeping bags, clothing and sanitary products to those in need.

## ENCIRCLES

### REPORT OF THE TRUSTEES for the year ended 31 March 2021

#### OBJECTIVES AND ACTIVITIES

##### Volunteers

We are extremely grateful to our volunteers for the many hours they have spent supporting, feeding, clothing and accommodating the Salisbury Homeless. Without this valuable contribution of time, energy and expertise we would not have been able to achieve the following:

1. Fed, on average 30 guests each evening.
2. Distributed a full packed roast lunch, each Sunday, at Salisbury Coachpark to over 40 guests.
3. Collected food from Tesco and CO-OP stores and forwarded it to the community fridge on Bemerton Heath, Alabaré homeless hostel and John Baker House.
4. Distributed 120 Easter Eggs together with a hot Easter Sunday lunch.
5. Provided a Christmas Dinner, with all the trimmings and presents to 20 families.
6. Rented a house and provided long term accommodation to three homeless individuals.
7. Supplied numerous sleeping bags, blankets, clothes, tents and sanitary products.

ENCIRCLES was awarded a High Sheriff Award as a recognition of our work to make Wiltshire a better and safer place.

The board of trustees may appoint charity trustees.

1. Any appointment must be made at a meeting held according to the ordinary practice of the appointing body.
2. Each appointment must be for a term of four years.

#### FINANCIAL REVIEW

##### Reserves policy

Cash at bank at 31/03/2021 was £15.9k in unrestricted funds. The surplus for the year from normal operations was £ 5.3k. However, due to an extraordinary item of £ 7.8k, relating to a motor accident claim, the final result was a loss of £ 2.5k. The main financial risk to the charity is reduced donations. The funds are held to cover at least 3 months operational costs in the event of a loss of income and to meet any unforeseen expenditure that may occur.

Approved by order of the board of trustees on ...10.....12.....20.21 and signed on its behalf by:

Mrs M J Fisher - Trustee



ENCIRCLES

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Charity for the year ended 31 March 2021 which are set out on pages 4 to 6.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Mrs L E Marsh

Qualification: Company Secretary

Address: The Limes, High Street, Shipton Bellinger, Hants, SP9 7UG

Date: 06/12/2021

ENCIRCLES

STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted fund £	Year Ended 31.3.21 Total funds £	Period 16.4.19 to 31.3.20 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		20,220	-	20,220	22,016
Activities for generating funds	2	-	-	-	1,095
Investment income	3	6,712	-	6,712	576
<b>Total incoming resources</b>		<u>26,932</u>	-	<u>26,932</u>	<u>23,687</u>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income	4	540	-	540	1,481
Fundraising trading: cost of goods sold and other costs	5	-	-	-	1,044
<b>Charitable activities</b>					
Grants to homeless		-	-	-	275
Housing		14,289	-	14,289	3,902
Food		4,485	-	4,485	4,567
Other support		1,190	-	1,190	465
<b>Other resources expended</b>		<u>8,852</u>	-	<u>8,852</u>	<u>3,516</u>
<b>Total resources expended</b>		<u>29,356</u>	-	<u>29,356</u>	<u>15,250</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<u>(2,424)</u>	-	<u>(2,424)</u>	<u>8,437</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		8,437	-	8,437	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>6,013</u></u>	<u><u>-</u></u>	<u><u>6,013</u></u>	<u><u>8,437</u></u>

The notes form part of these financial statements

**ENCIRCLES**

**BALANCE SHEET**  
At 31 March 2021

	Notes	Unrestricted funds £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	7	2,565	-	2,565	2,299
Cash at bank and in hand	8	15,862	-	15,862	11,387
		18,427	-	18,427	13,686
<b>CREDITORS</b>					
Amounts falling due within one year	9	(12,414)	-	(12,414)	(5,249)
		6,013	-	6,013	8,437
<b>NET CURRENT ASSETS</b>					
		6,013	-	6,013	8,437
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		6,013	-	6,013	8,437
<b>NET ASSETS</b>					
		6,013	-	6,013	8,437
<b>FUNDS</b>					
Unrestricted funds	10			6,013	8,437
<b>TOTAL FUNDS</b>					
				6,013	8,437

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

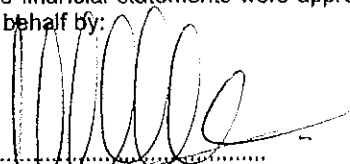
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 10.12.2021 and were signed on its behalf by:

  
.....  
Mrs M Fisher - Trustee

Molly FISHER

## ENCIRCLES

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

#### 1. ACCOUNTING POLICIES

##### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The charity has received donated goods during the year however the Trustees feel these are negligible in value and will have no material impact upon the financial statements.

In accordance with the Charities SORP (FRS 102), the contribution of general volunteers is not recognised within these financial statements. Details of the role played by general volunteers and their contributions to the Charity are given in the Trustee's Report.

##### Resources expended

Charitable expenditure comprises of those costs incurred by the charity to meet its charitable aims.

Support costs are those costs associated with meeting the constitutional and statutory requirements of the charity.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### Taxation

The charity is exempt from corporation tax on its charitable activities.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. ACTIVITIES FOR GENERATING FUNDS

	Year Ended 31.3.21 £	Period 16.4.19 to 31.3.20 £
Shop Income	-	1,095

#### 3. INVESTMENT INCOME

	Year Ended 31.3.21 £	Period 16.4.19 to 31.3.20 £
Rents received	6,712	576

ENCIRCLES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the year ended 31 March 2021

4. COSTS OF GENERATING VOLUNTARY INCOME

	Year Ended 31.3.21	Period 16.4.19 to 31.3.20
	£	£
Shop purchases	-	535
Support costs	540	946
	<u>540</u>	<u>1,481</u>

5. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	Year Ended 31.3.21	Period 16.4.19 to 31.3.20
	£	£
Support costs	-	1,044
	<u>-</u>	<u>1,044</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the period ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the period ended 31 March 2020.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Other debtors	<u>2,565</u>	<u>2,299</u>

8. CASH AT BANK AND IN HAND

Cash at bank includes £4,470 relating to the Gala Ball ticket sales. This event has now been postponed due to the Covid-19 pandemic. The income has been treated as deferred income and held in the balance sheet.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Other creditors	<u>12,414</u>	<u>5,249</u>

10. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement In funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	8,437	(2,424)	6,013
	<u>8,437</u>	<u>(2,424)</u>	<u>6,013</u>
<b>TOTAL FUNDS</b>	<u>8,437</u>	<u>(2,424)</u>	<u>6,013</u>

ENCIRCLES

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the year ended 31 March 2021

10. **MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	26,932	(29,356)	(2,424)
<b>TOTAL FUNDS</b>	<u>26,932</u>	<u>(29,356)</u>	<u>(2,424)</u>

**Comparatives for movement in funds**

	Net movement in funds £	At 31.3.20 £
<b>Unrestricted Funds</b>		
General fund	8,437	8,437
<b>TOTAL FUNDS</b>	<u>8,437</u>	<u>8,437</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	23,687	(15,250)	8,437
<b>TOTAL FUNDS</b>	<u>23,687</u>	<u>(15,250)</u>	<u>8,437</u>

## ENCIRCLES

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 March 2021

	Year Ended 31.3.21 £	Period 16.4.19 to 31.3.20 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary Income</b>		
Donations	19,072	21,623
Gift aid	1,148	393
	<u>20,220</u>	<u>22,016</u>
<b>Activities for generating funds</b>		
Shop Income	-	1,095
<b>Investment Income</b>		
Rents received	6,712	576
	<u>26,932</u>	<u>23,687</u>
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Shop purchases	-	535
<b>Charitable activities</b>		
Cost of charitable activities	19,964	9,209
<b>Support costs</b>		
<b>Management</b>		
Insurance	434	565
Subscriptions	290	525
Travel	-	192
Postage and stationery	-	572
Advertising	-	946
Sundries	48	1,637
Fundraising costs	540	1,044
	<u>1,312</u>	<u>5,481</u>
<b>Finance</b>		
Bank charges	251	25
<b>Other</b>		
Exceptional items	7,829	-
	<u>29,356</u>	<u>15,250</u>
<b>Total resources expended</b>		
	<u>29,356</u>	<u>15,250</u>
<b>Net (expenditure)/Income</b>	<u>(2,424)</u>	<u>8,437</u>

This page does not form part of the statutory financial statements

