

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

### CONTENTS OF THE FINANCIAL STATEMENTS for the year ended 31 March 2021

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9

## 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.

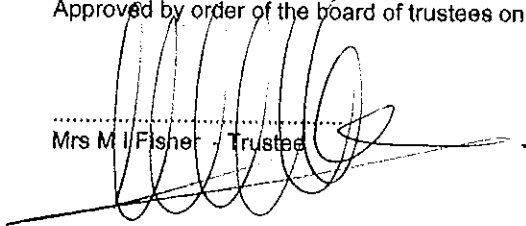
#### FINANCIAL REVIEW

##### 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

				Year Ended 31.3.21 Total funds £	Period 16.4.19 to 31.3.20 Total funds £
	Notes	Unrestricted funds £	Restricted fund £		
<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>		<b>26,932</b>	<b>-</b>	<b>26,932</b>	<b>23,687</b>
<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>		<b>8,852</b>	<b>-</b>	<b>8,852</b>	<b>3,516</b>
<b>Total resources expended</b>		<b>29,356</b>	<b>-</b>	<b>29,356</b>	<b>15,250</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(2,424)</b>	<b>-</b>	<b>(2,424)</b>	<b>8,437</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		8,437	-	8,437	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>6,013</b>	<b>-</b>	<b>6,013</b>	<b>8,437</b>

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
		<u>18,427</u>	<u>-</u>	<u>18,427</u>	<u>13,686</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(12,414)	-	(12,414)	(5,249)
		<u>6,013</u>	<u>-</u>	<u>6,013</u>	<u>8,437</u>
<b>NET CURRENT ASSETS</b>					
		<u>6,013</u>	<u>-</u>	<u>6,013</u>	<u>8,437</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>6,013</u>	<u>-</u>	<u>6,013</u>	<u>8,437</u>
<b>NET ASSETS</b>					
		<u>6,013</u>	<u>-</u>	<u>6,013</u>	<u>8,437</u>
<b>FUNDS</b>					
Unrestricted funds	10			6,013	8,437
<b>TOTAL FUNDS</b>					
				<u>6,013</u>	<u>8,437</u>

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

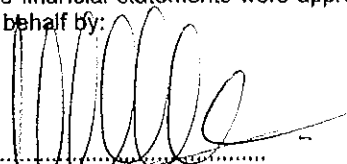
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

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	2,565	2,299
	<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	12,414	5,249
	<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
<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
<b>Total incoming resources</b>	<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	-
<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

