

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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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, Alabará 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 on7.11.2022 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

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

The notes form part of these financial statements

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BALANCE SHEET
At 31 March 2022

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

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 7.11.2022 and were signed on its behalf by:

Mrs M I Fisher, Trustee

The notes form part of these financial statements

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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.

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

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

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

Comparatives for movement in funds

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

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

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

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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 £
Unrestricted funds			
General fund	8,437	4,600	13,037
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	41,468	(36,868)	4,600
TOTAL FUNDS	<u>41,468</u>	<u>(36,868)</u>	<u>4,600</u>

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

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

