

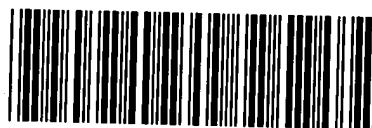
ENCAMS ENTERPRISES LIMITED

A Company Limited by Guarantee

Company Registration Number: 03111004

Financial Statements for the Year Ended 31st March 2018

THURSDAY



L7JPY7GR

LD3

29/11/2018

#122

COMPANIES HOUSE

ENCAMS ENTERPRISES LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2018

Contents

	Page
Directors' Report	3 - 4
Income Statement	5
Statement of Financial Position	6
Notes to the Financial Statements	7 - 9

ENCAMS ENTERPRISES LIMITED**DIRECTORS' REPORT****FOR THE YEAR ENDED 31st MARCH 2018**

The Directors present their annual report together with the audited financial statements for the year ended 31st March 2018.

REFERENCE AND ADMINISTRATIVE DETAILS

Encams Enterprises Limited ("the Company") is incorporated as a Private Company Limited by Guarantee (Registration Number: 03111004). The Company is a subsidiary of Keep Britain Tidy, a private company limited by guarantee and registered with the Charity Commission. The present Directors and any past Directors who served during the year are given on page 3.

PRINCIPAL ACTIVITIES OF THE COMPANY

The principal activity of Encams Enterprises Limited is to provide support and fundraising activities for the benefit of Keep Britain Tidy.

STRUCTURE, GOVERNANCE AND MANAGEMENT**Statement of Directors' Responsibilities and Corporate Governance**

The Directors are responsible for preparing the Directors' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company for that period. In preparing these statements, the Directors are required to;

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue to operate.

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REVIEW OF OPERATIONS AND FINANCIAL RESULTS FOR THE YEAR

The company continued with its sponsorship activities for the benefit of Keep Britain Tidy. This included developing a number of new partnerships with commercial companies in addition to managing existing relationships.

Turnover for the year amounted to £4k (2017: £8k) and consisted of commission on commercial contracts, and miscellaneous sales of branded products.

Total expenditure incurred in the year in conducting Encams Enterprises activities was £1k (2017: £3k). At the end of the year £3k (2017: £2k) was donated to the charity Keep Britain Tidy.

MEMBERS OF THE BOARD

The following Directors held office during the year:

J. Millar	Chair
D. Smith	Director

None of the Directors had any material interest in any contracts or arrangements with the Company during the year.

AUDITOR

The company has taken exemption from audit under the provisions of s477 of the Companies Act 2006.

ENCAMS ENTERPRISES LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31st MARCH 2018

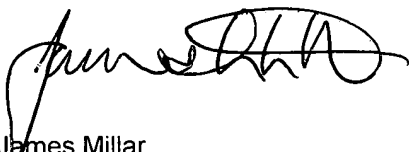
REGISTERED OFFICE

Elizabeth House
The Pier
Wigan
WN3 4EX

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

ON BEHALF OF THE BOARD

A handwritten signature in black ink, appearing to read 'James Millar', is written over a horizontal line.

James Millar
CHAIR

Date 15.11.18

ENCAMS ENTERPRISES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31st MARCH 2018

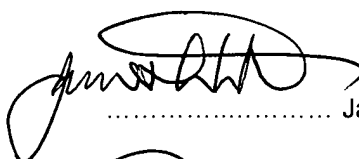
		2018	2017
		£	£
Notes			
CURRENT ASSETS			
Debtors and prepayments	5	2,650	3,618
Cash at bank and in hand		59	2,236
		<u>2,709</u>	<u>5,854</u>
CURRENT LIABILITIES			
Creditors amounts falling due within one year	6	<u>(2,709)</u>	<u>(5,854)</u>
NET CURRENT ASSETS			
		-	-
NET LIABILITIES			
		-	-
CAPITAL AND RESERVES			
Profit and loss account	7	-	-
		-	-

For the year ended 31 March 2018, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its financial statements for the year in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

These financial statements were approved by the Board and authorised for issue on the2018 and signed on their behalf by:



James Millar - *DIRECTOR*



David Smith - *DIRECTOR*

ENCAMS ENTERPRISES LIMITEDINCOME STATEMENTFOR THE YEAR ENDED 31st MARCH 2018

	Notes	2018 £	2017 £
TURNOVER		4,306	7,823
COST OF SALES		-	(2,750)
GROSS PROFIT		4,306	5,073
ADMINISTRATIVE EXPENDITURE		(1,181)	(2,970)
OPERATING PROFIT AND PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION	2	3,125	2,103
TAXATION	4	-	-
PROFIT/(LOSS) FOR THE FINANCIAL YEAR		3,125	2,103
 PROFIT AND LOSS BROUGHT FORWARD		0	0
PROFITS DISTRIBUTED IN GIFT AID		(3,125)	(2,103)
PROFIT AND LOSS CARRIED FORWARD		0	0

There were no recognised gains and losses for 2018 or 2017 other than those included in the statement of comprehensive income.

There was no other comprehensive income for 2018 (2017: £NIL).

The notes on pages 7 to 9 form part of these financial statements.

ENCAMS ENTERPRISES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2018

1. ACCOUNTING POLICIES

Encams Enterprises Ltd is a private company limited by guarantee, incorporated in England. The registered office address of the Company is Elizabeth House, The Pier, Wigan, WN3 4EX.

The following is a summary of the significant accounting policies which have been adopted in the preparation of these financial statements.

(a) Accounting Convention:

The financial statements, which have been prepared in accordance with FRS102 "The financial reporting standard applicable in the UK and Republic of Ireland" and the requirements of the companies act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1a of FRS102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

(b) Turnover

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable. Turnover is income excluding VAT invoiced in the year and recognised to the extent that those services have been provided by the end of the financial year.

(c) Expenditure:

Expenditure is accounted for on an accruals basis.

(d) Gift Aid Distributions

In prior years charitable donations made by the company under gift aid to Keep Britain Tidy were accounted for as an expense in the profit and loss account. The Charity Commission has withdrawn guidance in this area and the Institute of Chartered Accountants in England and Wales (ICAEW) has sought counsel's opinion and confirmed in a technical release on 31 October 2014 that gift aid payments are distributions from the profit and loss reserve rather than expenses for the purposes of Company Law.

(e) Going Concern

The Directors of the company have prepared income and expenditure and cash flow forecasts for the forthcoming year and are satisfied that the financial statements should be prepared on a going concern basis.

(f) Employees

Average number of employees during the year was nil. (2017: nil)

(g) Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

(h) Taxation

Tax is recognised in the Statement of Comprehensive Income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

ENCAMS ENTERPRISES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2018

2. OPERATING PROFIT	2018	2017
	£	£
The operating profit for the year is stated after charging:		
Auditor's remuneration	-	-
	<u> </u>	<u> </u>

3. DIRECTOR'S REMUNERATION

The directors received no remuneration from the company during the current or previous period. Their costs were borne by the parent company, Keep Britain Tidy, an element of which has been recharged to Encams Enterprises Limited.

4. TAXATION	2018	2017
	£	£
Analysis of tax charge for the year		
Current tax:		
UK Corporation Tax	-	-
Adjustment in respect of prior years	-	-
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

Factors affecting the tax charge for the year

The tax assessed on the profit on ordinary activities for the year is higher (2015: higher) than the standard rate of corporation tax in the UK of 20% (2015: 20%).

	2018	2017
	£	£
Profit on ordinary activities before tax	<u>3125</u>	<u>2103</u>
Profit on ordinary activities multiplied by the rate of tax 20%	625	421
Distributions under gift aid deductible for tax purposes	(625)	(421)
Expenses disallowed for tax purposes	-	-
Adjustment in respect of prior years	-	-
	<u> </u>	<u> </u>
Current tax charge for the year	<u> </u>	<u> </u>

5. DEBTORS AND PREPAYMENTS	2018	2017
	£	£
Trade debtors	2,650	2,650
Prepayments	-	-
Accrued Income	-	-
VAT	-	968
	<u>2,650</u>	<u>3,618</u>

ENCAMS ENTERPRISES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2018

		2018	2017
		£	£
6. CREDITORS - Amounts falling due within one year	Notes		
Amounts owed to Keep Britain Tidy (Note 8)	8	2,709	5,854
VAT		-	-
Corporation tax creditor		-	-
Income in advance		-	-
Accruals and other creditors		-	-
		<u>2,709</u>	<u>5,854</u>
7. PROFIT AND LOSS ACCOUNT		2018	2017
		£	£
Brought forward		-	-
Profit/(loss) for the financial year		3,125	2,103
Distribution - Gift Aid		(3,125)	(2,103)
		<u>-</u>	<u>-</u>
8. RELATED PARTY TRANSACTIONS		2018	2017
		£	£
During the year the company had the following transactions with its parent company, Keep Britain Tidy			
Staff and other costs recharged	-	416	3,751
Gift Aid payable		3,125	2,103
Due to Keep Britain Tidy (Note 5)		<u>2,709</u>	<u>5,854</u>
9. ULTIMATE CONTROLLING PARTY			
Keep Britain Tidy, a private company limited by guarantee, is the Company's parent company. The results of the Company are not consolidated into Keep Britain Tidy's financial statements on the grounds of immateriality.			