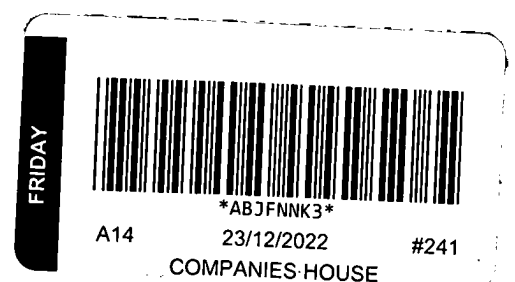


ENCAMS ENTERPRISES LIMITED

A Company Limited by Guarantee

Company Registration Number: 03111004

Directors' Report and Financial Statements for the Year Ended 31 March 2022



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ENCAMS ENTERPRISES LIMITED DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The directors present their annual report and the audited financial statements for the year ended 31 March 2022.

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 that 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 company's assets 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 trading activities for the benefit of Keep Britain Tidy.

Turnover for the year amounted to £663k (2021: £59k) and consisted of commercial sponsorship activity to run the Great British Spring Clean.

Total expenditure incurred in the year in conducting Encams Enterprises activities was £434k (2021: £10k). At the end of the year, £76k (2021: NIL) was donated to the charity Keep Britain Tidy.

MEMBERS OF THE BOARD

The following directors held office during the year:

R Jenkins	Director (Appointed 8 October 2020) and Secretary
P Anderson	Director (Appointed 12 July 2019)
D Membrey	Director (Resigned 29 April 2022)
V Neate	Director (Appointed 20 July 2022)

None of the directors had any material interest in any contracts or arrangements with the company during the year.

AUDITOR

MHA MacIntyre Hudson
6th Floor
2 London Wall Place
London
EC2Y 5AU

BANKERS

HSBC Bank Plc
21 Grand Arcade
Wigan
WN1 1BH

SOLICITORS

Forbes Solicitors
Oak House
28 Sceptre Way
Preston
PR5 6AW

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

So far as each of the directors at the time the report is approved are aware:

- a) there is no relevant audit information of which the auditors are unaware and,
- b) that they have taken all the steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.



Ruth Jenkins
Director

Date: 7th December 2022

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF ENCAMS ENTERPRISES LIMITED FOR THE YEAR ENDED 31 MARCH 2022

OPINION

We have audited the financial statements of the Encams Enterprises Limited (the 'company') for year ended 31 March 2022 which comprise the Income Statement, Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2022, and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the directors' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the directors' responsibilities statement set out on page 1, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

IRREGULARITIES, INCLUDING FRAUD, ARE INSTANCES OF NON-COMPLIANCE WITH LAWS AND REGULATIONS.

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

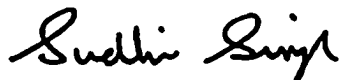
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Sudhir Singh FCA, Senior Statutory Auditor

For and on behalf of MHA MacIntyre Hudson, Statutory Auditor

London, United Kingdom

Date: 22 December 2022

INCOME STATEMENT

AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
TURNOVER		662,959	58,763
COST OF SALES		(282,525)	(10,143)
GROSS PROFIT		380,434	48,620
ADMINISTRATIVE EXPENDITURE		-	-
OPERATING PROFIT AND PROFIT ON ORDINARY ACTIVITIES			
BEFORE TAXATION	2	380,434	48,620
TAXATION	4	(5,196)	-
PROFIT FOR THE FINANCIAL YEAR		375,238	48,620
PROFIT BROUGHT FORWARD		75,785	27,165
PROFITS DISTRIBUTED IN GIFT AID		(75,785)	0
PROFIT CARRIED FORWARD		375,238	75,785

There were no recognised gains or losses for 2022 or 2021 other than those included in the statement of comprehensive income. All amounts relate to continuing activities.

There was no other comprehensive income for 2022 (2021: £nil)

The notes on pages 10-12 form part of these financial statements.

ENCAMS ENTERPRISES LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2022

	Retained Earnings	Total
At 1 April 2021	75,785	75,785
Profit for the year	375,238	375,238
Payment to parent charity under gift aid	(75,785)	(75,785)
At 31 March 2022	375,238	375,238
At 1 April 2020	27,165	27,165
Profit for the year	48,620	48,620
Payment to parent charity under gift aid	-	-
At 31 March 2021	75,785	75,785

POSITION STATEMENT **AS AT 31 MARCH 2022**

ENCAMS ENTERPRISES LIMITED **STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2022**

		2022	2021
	Notes	£	£
CURRENT ASSETS			
Debtors	4	70,000	257,383
Cash at bank and in hand		485,784	16,826
		<u>555,784</u>	<u>274,209</u>
CURRENT LIABILITIES			
Creditors amounts falling due within one year	5	(180,546)	(198,427)
NET CURRENT ASSETS		<u>375,238</u>	<u>75,782</u>
NET ASSETS		<u>375,238</u>	<u>75,782</u>
CAPITAL AND RESERVES			
Profit and loss account		375,238	75,785
		<u>375,238</u>	<u>75,785</u>

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 7th December 2022 and signed on their behalf by:



Ruth Jenkins
Director

ENCAMS ENTERPRISES LIMITED NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 FRS 102 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. However, 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. They 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 (2021: 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 based on 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.

2. OPERATING PROFIT

The operating profit for the year is stated after charging:

	2022 £	2021 £
Auditor's remuneration	2,000	2,000

The audit fee is paid for by Keep Britain Tidy and recharged back to Encams Enterprises Limited.

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. DEBTORS

	Notes	2022 £	2021 £
Trade debtors		70,000	126,000
Owed by Keep Britain Tidy	8		124,024
Other debtors			7,359
		70,000	257,383

5. CREDITORS - Amounts falling due within one year

	Notes	2022 £	2021 £
Amounts owed to Keep Britain Tidy	6	163,002	-
Tax liabilities due to HMRC		5,196	-
VAT liabilities due to HMRC		12,383	35,000
Trade Creditors		-	8,831
Accruals and other creditors		-	154,596
		180,581	198,427

6. RELATED PARTY TRANSACTIONS

	Notes	2022 £	2021 £
During the year the company had the following transactions with its parent company, Keep Britain Tidy			
Amount owed from/to Keep Britain Tidy b/f		(124,024)	349,976
Staff and other costs recharged		218,776	10,000
Gift Aid payable		75,785	-
Amount paid to Keep Britain Tidy in the year		(75,785)	(484,000)
Due to / (from) Keep Britain Tidy	4 & 5	94,752	(124,024)

7. ULTIMATE CONTROLLING PARTY

Keep Britain Tidy, a private company limited by guarantee registered in the UK, is the Company's parent company. Their registered address is Elizabeth House, Thie Pier, Wigan, WN3 4EX. The results of the Company are consolidated into Keep Britain Tidy's financial statements.