

Charity registration number 1105790

Company registration number 5062035 (England and Wales)

COLLECTIVE ENCOUNTERS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

COLLECTIVE ENCOUNTERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Beddard	
	J Hudson	
	A Winful	
	T M Heldt	(Appointed 12 January 2023)
	F Negro	(Appointed 12 January 2023)
	V Guarneros-Meza	(Appointed 12 January 2023)
	K L Bewers	(Appointed 12 January 2023)
	M J Irwin	(Appointed 12 January 2023)
	G S Boxer	
Secretary	A Burghes	
Charity number	1105790	
Company number	5062035	
Registered office	Mpac Building 1-27 Bridport Street Merseyside L3 5QF	
Independent examiner	Whitnalls Trident House 105 Derby Road Liverpool L20 8LZ	

COLLECTIVE ENCOUNTERS

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 17

COLLECTIVE ENCOUNTERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objectives of the Charity as laid in the Memorandum of Association are:

To promote, maintain, improve and advance public education, appreciation and understanding of the arts and particularly the art of theatre in all its aspects, by the production and presentation of theatrical, educational and community based performances, with particular emphasis on new works produced by the Company or commissioned by third parties.

To advance the education of the public in the art of theatre, by the promotion of drama training classes and/or workshops. The Charity has the wider aim of using theatre to explore pressing social and political issues with the aim of engaging directly with the processes of democracy and change.

When planning our activities for the year, the trustees have considered the commission's guidance of public benefit and, in particular, the guidance on charities for the advancement of public education which we achieve through the objects set out above.

Collective Encounters' mission is to provide high- quality theatre experiences to individuals and communities who don't normally access the arts. We achieve this by partnership working with the voluntary sector and statutory services and delivering most of our work outside of theatre buildings: GP surgeries, hostels, care settings for looked after young people, care homes for older people, outdoors, libraries.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

COLLECTIVE ENCOUNTERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Within the year Collective Encounters delivered a Theatre for Social Change programme in the Liverpool City Region with:

- Young people: **Arts Adventures** creative holiday programmes for young people in the care system happened in the summer, half term, Christmas and Easter education breaks. These programmes involved partnership working with Children's Services, Liverpool Institute for Performing Arts, Squash Nutrition and the Liverpool Everyman Playhouse Theatre, Merseyside Play Action Council and the Holiday Activities and Food Scheme.
- Adults: a regular theatre for social change group of adults from across the Liverpool City Region met regularly to develop their skills and to use drama to explore social and political issues. Through this work the group were able to produce a **Cost of Living Cabaret** that was showcased at the annual The World Transformed festival. This platform led to a new partnership with the Living Wage Foundation for an Autumn event at the Bolton Octagon Theatre and a local event, **Community Chronicles** that happened in March.
- Women: two of Collective Encounters' project models are designed to meet the needs of women, in particular women who are experiencing or have experienced a vulnerability or life challenge. **Women in Action** is an intergenerational group of women who meet regularly (usually weekly) to research and perform new creative works. Throughout the year these women worked with the University of Loughborough and the BBC Archives as part of the BBC Centenary celebrations. Through this process, they conceived **Auntie [Working Title]** an hour long interactive multi-media performance highlighting social attitudes prevalent in the 1950's – 1970's and explored how, and if, these attitudes had progressed in 21st Century society. **Confidence Through Creativity** is a highly successful thirteen week training programme for women that uses drama exercises to develop confidence and creative and digital skills.
- People living with dementia and their carers: within the year the Charity published and toured an updated training package and publication **The Everyday Guide Creativity for People Living with Dementia** to care homes in Halton.
- People accessing health services in Walton, Lee Valley, Southport and Bootle: within the year the **Life Rooms Creative Residences** began and will continue until 2023-2024 and involve creative workshops with people accessing support through the NHS Life Rooms services.
- Young people with experience of migration continued to engage with the organisation through the **Where You're At** project.

The Charity's flagship **Centre for Excellence in Participatory Theatre** provided networking and learning events and new resources for over 800 artists, activists and academics, and within the year themes explored included Hybrid Participatory Theatre; Trauma-Informed Practice; Democracy; Civic Agency & Participation; Designing and Managing Arts Projects with a Social Impact Training; Anti-Racism and Participatory Arts Practice.

The Collective Encounters' team also mentored 9 emerging artists from diverse backgrounds facilitating a step-change in their careers or organisations with positive outcomes for the mentees including the securing of Developing Your Own Creative Practice grants, Big Lottery Reaching Community Awards and organisational development support.

Strategic focus and planning was also given to Collective Encounters' **Creative Participatory Research** approach which looks to build on commissions and partnerships with Culture Liverpool, Liverpool's Homeless Strategy Unit, Public Health Liverpool and Liverpool City Region Theatre Network. A mapping document exploring youth theatre provision within the Liverpool City Region was published by Collective Encounters in November 2022.

COLLECTIVE ENCOUNTERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Developing the Organisation

Restructure: In 2022/2023 Collective Encounters undertook a consultation process with the core artistic and delivery team with a view to moving to a more egalitarian and democratic structure. During the year the foundations were laid to adopt this new structure which will see the organization being led by a team of 4 co-artistic directors at the beginning of the new financial year. Annette Burghes will continue to lead the organisation as Executive Director.

Rebranding: Liverpool based design agency, Nonconform, worked with trustees, participants and the delivery team to reposition the charity's digital branding and value proposition. Outputs included logo design, website design and digital content workshops with the creative team to ensure digital channels can be used effectively as a tool for engaging audiences.

Funders: Within the year multi-year funding was secured from the Big Lottery Reaching Communities programme and Children in Need. The Charity also received a 105% increase in funding from Liverpool City Council and new core funding from PH Holt Foundation. Despite the loss of National Portfolio status with Arts Council England (which had an annual value of £80,000 approximately 24% of the Charity's turnover), Arts Council England have agreed to invest £147,000 for organisation and programme development in 2023/2024.

Public benefit

The Charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that the strategies employed to achieve the Charity's objectives for 2022/2023 and the principal areas in which the Charity operates both locally nationally and internationally, provide benefit to the public.

The Charity has continued to deliver youth, adult and sector development programmes principally online continuing to protect all parties to achieve its objectives.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Income totalling in the year was £277,294 (2022: £283,455) of which £132,708 (2022: £64,965) related to restricted income.

Total expenditure in the year was £234,865 (2022: £284,736), leaving a surplus for the year of £42,429 (2022: Deficit £1,281)

At 31 March 2023 the charity reserves are £132,273 (2022: £89,844) of which £22,530 (2022: £22,085) represent restricted funds.

Reserves Policy

The Trustees have agreed to build up an adequate reserves fund to protect the organisation in the event of declining income, or the event that the organisation will need to wind up its affairs. The Trustees recognize the commitment the organisation has to many of its vulnerable beneficiaries and that time would need to be taken to signpost participants to other services and provision. The Trustees also recognize the commitment it has in terms of employment law and redundancy provisions. Reserves are reviewed on a quarterly basis, and in the event of an increase in service provision and/or staffing levels.

Risk Management

Collective Encounters continues to monitor risk to all aspects of the charity quarterly through a risk management process. Identified risks are discussed with the Trustees and contingency measures are put in place.

COLLECTIVE ENCOUNTERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £5 towards the assets of the charity in the event of liquidation.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Beddard	
J Hudson	
A Winful	
T M Heldt	(Appointed 12 January 2023)
F Negro	(Appointed 12 January 2023)
V Guarneros-Meza	(Appointed 12 January 2023)
K L Bewers	(Appointed 12 January 2023)
M J Irwin	(Appointed 12 January 2023)
G Whitham	(Resigned 30 September 2022)
G S Boxer	
I Forel	(Resigned 12 January 2023)
J Johnson	(Resigned 12 January 2023)
A Jones	(Resigned 12 January 2023)
A Scott	(Resigned 30 September 2022)

New trustees are recruited by board agreement. Within the year, a skills audit and targeted recruitment drive was undertaken to ensure the Trustee team was ethnically diverse, representative of the community it serves and had the prerequisite set of skills to lead the organisation in a challenging external environment.

New Trustees were provided with written information regarding their legal obligations under charity law, the charity's constitution, Information pertaining to the charity's mission and programme objectives and training provided by **Arts Fundraising & Philanthropy**. They were also welcomed through a series of informal 'getting to know you' sessions with the executive and delivery team.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Trustees meet with the Executive Director, Programme Manager and Artistic Steering Group quarterly to discuss activities, agree future plans, update policies and review the Charity's financial position and income generation plans. Sub-committees of the board may meet more regularly when undertaking specific transformation projects.

The trustees' report was approved by the Board of Trustees.

J Beddard
Trustee

Date:

24th Oct 2023

COLLECTIVE ENCOUNTERS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Collective Encounters for the purpose of company law, are responsible for preparing the Trustees' 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

COLLECTIVE ENCOUNTERS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF COLLECTIVE ENCOUNTERS

I report to the trustees on my examination of the financial statements of Collective Encounters (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.


Paul Flynn FCCA

Whitnalls

Chartered Certified Accountants

Trident House
105 Derby Road
Liverpool
L20 8LZ

Dated: 31/11/23

COLLECTIVE ENCOUNTERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Charitable activities	3	144,586	132,708	277,294	218,490	64,965	283,455
Expenditure on:							
Charitable activities	4	120,660	114,205	234,865	213,194	71,542	284,736
Net incoming/(outgoing) resources before transfers		23,926	18,503	42,429	5,296	(6,577)	(1,281)
Gross transfers between funds		18,058	(18,058)	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		41,984	445	42,429	5,296	(6,577)	(1,281)
Fund balances at 1 April 2022		67,759	22,085	89,844	62,463	28,662	91,125
Fund balances at 31 March 2023		109,743	22,530	132,273	67,759	22,085	89,844

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

COLLECTIVE ENCOUNTERS

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	9		1,232		1,643
Current assets					
Debtors	10	5,544		1,120	
Cash at bank and in hand		129,268		90,115	
		134,812		91,235	
Creditors: amounts falling due within one year	11	(3,771)		(3,034)	
Net current assets			131,041		88,201
Total assets less current liabilities			132,273		89,844
Income funds					
Restricted funds	12	22,530		22,085	
Unrestricted funds		109,743		67,759	
		132,273		89,844	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 24th Oct 2023

J Beppard
Trustee

Company registration number 5062035

COLLECTIVE ENCOUNTERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Collective Encounters is a private company limited by guarantee incorporated in England and Wales. The registered office is Mpac Building, 1-27 Bridport Street, Merseyside, L3 5QF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

COLLECTIVE ENCOUNTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% Straight line
-----------	-------------------

1.7 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Financial liabilities classified as other financial liabilities are stated at fair value with any gains or losses arising on remeasurement recognised in profit or loss.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

COLLECTIVE ENCOUNTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make Judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	Charitable Income 2023 £	Charitable Income 2022 £
Income from charitable activities	277,294	283,455
Analysis by fund		
Unrestricted funds	144,586	218,490
Restricted funds	132,708	64,965
	277,294	283,455

COLLECTIVE ENCOUNTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Share of support costs (see note 5)	130,598	176,100
Share of governance costs (see note 5)	104,267	108,636
	<u>234,865</u>	<u>284,736</u>
Analysis by fund		
Unrestricted funds	120,660	213,194
Restricted funds	114,205	71,542
	<u>234,865</u>	<u>284,736</u>

COLLECTIVE ENCOUNTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	-	81,903	81,903	-	77,911	77,911
Depreciation	-	411	411	-	548	548
Staff Training	-	2,057	2,057	-	5,955	5,955
Telephone and fax	-	3,068	3,068	-	2,896	2,896
IT and maintenance cost	-	1,202	1,202	-	1,894	1,894
Printing, postage and stationery	-	2,401	2,401	-	3,671	3,671
Sundry expenses	-	-	-	-	48	48
Travel and subsistence	5,421	3,293	8,714	-	4,483	4,483
Advertising	-	1,381	1,381	416	-	416
Production costs	121,634	-	121,634	172,386	-	172,386
Insurance	1,275	-	1,275	1,030	-	1,030
Rent and Rates	2,268	-	2,268	2,268	-	2,268
Accountancy fees	-	2,591	2,591	-	2,191	2,191
Legal and professional	-	5,960	5,960	-	9,003	9,003
Bank charges	-	-	-	-	36	36
	<u>130,598</u>	<u>104,267</u>	<u>234,865</u>	<u>176,100</u>	<u>108,636</u>	<u>284,736</u>
Analysed between Charitable activities	<u>130,598</u>	<u>104,267</u>	<u>234,865</u>	<u>176,100</u>	<u>108,636</u>	<u>284,736</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Staff	<u>5</u>	<u>5</u>

COLLECTIVE ENCOUNTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

		(Continued)	
7	Employees		
	Employment costs	2023 £	2022 £
	Wages and salaries	78,319	63,621
	Social security costs	1,451	9,378
	Other pension costs	2,133	4,912
		<u>81,903</u>	<u>77,911</u>

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Tangible fixed assets

	Computers £
Cost	
At 1 April 2022	<u>9,503</u>
At 31 March 2023	<u>9,503</u>
Depreciation and impairment	
At 1 April 2022	7,860
Depreciation charged in the year	<u>411</u>
At 31 March 2023	<u>8,271</u>
Carrying amount	
At 31 March 2023	<u>1,232</u>
At 31 March 2022	<u>1,643</u>

10 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	<u>5,544</u>	<u>1,120</u>

COLLECTIVE ENCOUNTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	1,858	1,224
Trade creditors	112	-
Other creditors	-	9
Accruals and deferred income	1,801	1,801
	<u>3,771</u>	<u>3,034</u>

COLLECTIVE ENCOUNTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021 £	Movement in funds			Balance at 1 April 2022 £	Movement in funds			Transfers £	Balance at 31 March 2023 £
		Incoming resources £	Resources expended £			Incoming resources £	Resources expended £			
Big Lottery Fund	5,000	-	(5,000)		-	9,530	-		-	9,530
Esmée Fairbairn Foundation	-	33,000	(27,000)		6,000	21,750	(27,750)		-	-
Heritage Lottery	7,162	11,720	(18,882)		-	2,930	(2,930)		-	-
LCVS	-	6,960	(4,160)		2,800	1,500	(4,300)		-	-
Our Liverpool	-	2,800	-		2,800	-	(2,800)		-	-
Paul Hamlyn Foundation	11,500	-	(11,500)		-	59,000	(42,467)		(16,533)	-
P H Holt	5,000	8,985	(5,000)		8,985	10,000	(8,985)		-	10,000
Public Health 2021	-	1,500	-		1,500	-	(1,500)		-	-
Rathbone Trust	-	-	-		-	3,000	-		-	3,000
Big Lottery Fund (Women in Action)	-	-	-		-	17,500	(17,500)		-	-
Sutton Croft	-	-	-		-	7,498	(5,973)		(1,525)	-
	28,662	64,965	(71,542)		22,085	132,708	(114,205)		(18,058)	22,530

COLLECTIVE ENCOUNTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	1,232	-	1,232	1,643	-	1,643
Current assets/(liabilities)	108,511	22,530	131,041	66,116	22,085	88,201
	<u>109,743</u>	<u>22,530</u>	<u>132,273</u>	<u>67,759</u>	<u>22,085</u>	<u>89,844</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).