

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 2024

COLLECTIVE ENCOUNTERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Beddard
	J Hudson
	A Winful
	T M Heldt
	F Negro
	V Guarneros-Meza
	K L Bewers
	M J Irwin
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

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COLLECTIVE ENCOUNTERS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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.

COLLECTIVE ENCOUNTERS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Collective Encounters was established in north Liverpool in 2004 and now operates across the Liverpool City Region. An arts charity using theatre for social change, Collective Encounters has transformed the lives of many people within the region, making work that tackles difficult social issues, always pushing the boundaries, highlighting the impacts of growing inequality and of neoliberal policies on the most marginalised and disenfranchised communities.

Collective Encounters is renowned for working alongside communities whose stories are seldom heard in the mainstream media and whose experiences are absent from public policy. This work fosters personal growth, boosting participants' skills, confidence, and networks. It also triggers social and political transformations such as local policy change and local service improvements. Collective Encounters has a long history of working with social care, healthcare, housing and homelessness and children's and families services in the Liverpool City Region to improve day-to-day practices.

Since 2004 more than 25,000 people have taken part in a Collective Encounters workshop, training events or have seen a Collective Encounters performance. Many of these people have no or very limited access to arts and culture and their lives have been deeply affected by trauma and inequality such as those with experience of homelessness, mental ill health, migration, domestic violence, prison and probation, the care system or racism.

Collective Encounters thrives on collaboration, working collectively with regional, national and international partners to ensure the work is relevant, draws on best practice and achieves transformation and change. Most projects bring together partners from public sector services, social justice groups, academia, the arts and the cultural sector to work towards specific change agendas.

Collective Encounters has a highly skilled and committed workforce with considerable experience in grassroots arts for social practice, research, theatre making, community development, children and young people, digital technologies, social justice and social change. Bridging the gap between academic theory, social agendas, and applied arts practice, our work has resulted in more diverse cross-sector collaborations, and new thinking on the role applied artists have in society.

Collective Encounters' flagship project, the Centre for Excellence in Participatory Theatre has a reach that crosses arts, culture, academic and activist boundaries. Established in 2020, the Centre provides a rare inclusive national learning and networking space for professionals to discuss approaches to ethical collaborations with communities while using arts as a tool for change and social justice. Since 2020, the Centre has connected thousands from diverse fields to share practices and build connections.

Collective Encounters' work rarely takes place in theatre buildings. Activities normally happen in community centres, healthcare buildings, libraries, sports centres, on the street and online. Creating an inclusive environment, where everyone feels safe and able to fully contribute and participate is a key feature of a Collective Encounters event. Our participation and performance is free at the point of use, and no one is excluded from attending Centre for Excellence activities because they can't afford it.

Public benefit

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 2024

Achievements and performance

Significant activities and achievements against objectives

This report consolidates the activities of Collective Encounters over the period April 2023 - March 2024, highlighting the work across various programmes including the youth programme, adult programmes and research initiatives.

Theatre for Social Change

Looked After Children (LAC) Summer Arts Adventures

Throughout early 2023, the youth programme focused on the preparation and recruitment for the LAC Summer Arts Project. This included commissioning lead and support artists, engaging specialist guest artists and organising day trips. The team and commissioned artists collaborated to organise the overall facilitation of the programme.

'Where You're At'

In October, a 4-day arts project funded by Liverpool City Council's Black History Month commission was conducted. This project engaged young refugees and asylum seekers through creative activities including music, visual arts, drama, and cooking. The project celebrated newly arrived communities, nurtured creativity, and provided a supportive environment for young people who have experienced trauma. The participants, primarily Sudanese, Kurdish, and West African, worked with exceptional arts facilitators like Michelle Richards, Malik Lidgett, and Abraham Ojapah. Outputs included an illustrated scrapbook and recorded song, contributing to the 'Liverpool Sound Walk' in collaboration with the University of Liverpool. This initiative provided taster activities and introduced newly arrived young people to opportunities for creative development and expression, celebrating their cultural and environmental contributions and enhancing intercultural understanding.

Winter Arts Adventure

In January, the youth programme organised an arts adventure holiday project in partnership with Children's Services. Young participants engaged in drama, art, crafts, and cooking, with highlights including designing shoeboxes reflecting their aspirations for the year ahead. The project culminated in a trip to the Everyman Theatre's Rock and Roll Cinderella Pantomime, where the young people enjoyed a night of music and dance. This project nurtured new skills and fostered a sense of community and creativity among the participants. Plans are underway for a Spring arts adventure at LIPA, continuing the momentum of this successful initiative.

Women in Action

The Women in Action core group has been highly active. They revisited, redeveloped and performed 'Auntie', a performance piece that emerged from the BBC Archive project, with new characters, sketches, and opportunities for audience participation. The performance took place in March 2024, at Toxteth TV. The group also contributed to the 'Songs for Change' event and redefined its focus to support women facing social and emotional barriers, rather than labeling them as 'disadvantaged women'. Thirteen women completed the 'Confidence through Creativity' course, leading to targeted follow-up sessions on specific topics and one-to-one support for next steps. The 'Best for Baby Too' initiative is fostering facilitation skills among parents, with plans for a community event in the following year. The outreach project is now underway, with sessions being delivered to parents and babies/toddlers in partnership with PSS Parent & Baby service. These sessions use creativity to build confidence, explore parenting questions, and improve services for parents and babies.

New outreach projects started with Sefton Council's ACEs (adverse childhood experiences) follow-on group and Venus Centre's Step Together group. Both groups aim to produce issue-based performances to share their experiences with professionals and improve service delivery. Although the Step Together sessions have been temporarily put on hold due to cancellations, the work with the ACEs group is progressing, with the creation of a training resource for professionals on better identifying and supporting ACEs.

COLLECTIVE ENCOUNTERS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Community Chronicles and Shared Voices

The Adult Theatre for Social Change core group participated in Eurovision events and co-created songs for the 'Songs for Change' event. Liferooms sessions, involving a series of workshops ending with performances, have been successful, recruiting new members and expanding the group's outreach. Shared Voices workshops commenced at Make it Happen and Kindfulness Coffee Club, with training sessions scheduled for a later date. The Prescott workshops started in October, with a different structure planned for the Knowsley training element. Publicity for the Connect and Create project in Netherton Library was distributed, and sessions started in late October. The Poet Street project, a mini initiative in collaboration with Regenerous, St Leonards, and KCC, was successful with potential for expansion based on pilot results.

Networking efforts have been robust, with Abi presenting at COP networking meetings and being involved in multiple boards and steering committees. This networking has facilitated the growth and outreach of various projects, including the Community Chronicles group, which has seen increased participation. The group has worked on the Sound Walk project and is beginning to explore ideas for a performance at FACT in March.

More Than

A Ministry of Justice-funded project using creative art therapy to support black ethnic minority women on probation. This project aims to build confidence, facilitate personal growth, and improve long-term outcomes for participants.

Arts-Based Research for Social Change

Soundwalks for Social Change

Starting in July, the Soundwalks for Social Change project engaged communities in Liverpool with experiences of migration and poverty. Workshops and 'walkshops' explored Liverpool's heritage through arts-based activities, producing a soundwalk that promoted intercultural awareness. Led by Michelle Richards and Abi Horsfield, with creative mentoring by Tessa Buddle, the project aimed to transform understandings of Liverpool's heritage and provoke debate on identity, migration, and environment. Participants included various community groups, and the soundwalk was promoted to the general public. Outputs included audio recordings of poems and a masterclass in sound installation.

British Academy)/Liverpool John Moores University/International Slavery Museum Partnership

This partnership project addressed severe inequalities in reproductive healthcare for black women by exploring historical and contemporary issues through participatory theatre and research. Planning sessions and workshops were delivered to influence midwifery curricula and public awareness. The project identified links between historical and present-day inequalities and advocated for better maternal health outcomes for black women. Workshops involved local women and artists, with outputs including performances and contributions to the redevelopment of the International Slavery Museum.

ReCite

A major co-produced research project investigating storytelling's impact on health equity, involving several institutions and community organisations. This project has received significant attention and funding, with Aidan Jolly as a named co-investigator. The project aims to develop creative methodologies to enhance community trust in health services.

COLLECTIVE ENCOUNTERS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Radical Retrospectives

A community-centred research project for Collective Encounters' 20th anniversary, focusing on the organisation's work in the context of changing political and cultural agendas. This project aims to create a comprehensive historical narrative of the organisation's impact and inform future strategic planning.

Reset

This Arts Council England-funded project maps and researches youth theatre practices, focusing on inclusive practices. The project has produced valuable data on youth theatre in Liverpool City Region, which will inform future practice and policy recommendations.

Legislative Theatre/Liverpool School of Law and Social Justice

A project in incubation aiming to involve people with lived experience in informing Liverpool's City Council's provision of advice. This initiative seeks to address structural issues and educate the public on their rights and access to free advice.

Heseltine Institute at Liverpool University

This incubation project focuses on ethical creative participatory research methods. Outputs include a podcast and presentations to Applied Theatre students, with plans for broader dissemination of findings.

Publications

Several papers and articles based on Collective Encounters' projects have been published or are in preparation, including studies on Radical Makers and Researchers and creative methods in poverty research. Aidan Jolly has been actively involved in these publications, contributing to academic journals and conference proceedings. The team is also preparing a co-authored chapter for a book on Care Aesthetics.

Developing the Arts Sector

Centre for Excellence in Participatory Theatre

The Centre for Excellence offered a number of Trauma Informed Practice training and other participatory theatre events across the financial year. Highlights included quarterly training sessions and hybrid participatory theatre workshops. The Centre also developed a three-year plan, guided by evaluation data, to inform future applications and programming. Notable training sessions included collaborations with Artes Mundi, Penguin Random House, and Evolve Music. The Centre's activities have focused on creating equitable and responsive learning spaces through digital interfaces and trauma-informed practices.

Financial review

Income totalling in the year was £283,184 (2023: £277,294) of which £237,403 (2023: £132,708) related to restricted income.

Total expenditure in the year was £289,033 (2023: £234,865), leaving a deficit for the year of £5,849 (2023: Surplus £42,429)

At 31 March 2024 the charity reserves are £126,424 (2023: £132,273) of which £40,216 (2023: £22,530) represent restricted funds.

COLLECTIVE ENCOUNTERS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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.

Major risks

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.

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

F Negro

V Guarneros-Meza

K L Bewers

M J Irwin

G S Boxer

(Resigned 2 December 2023)

Recruitment and appointment of trustees

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.

Organisational structure

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.

COLLECTIVE ENCOUNTERS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees report was approved by the Board of Trustees.

Jamie Beddard

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J Beddard

Trustee

Date: 15/10/2024
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COLLECTIVE ENCOUNTERS

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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 2024.

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: 05/09/2024

COLLECTIVE ENCOUNTERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Charitable activities	3	45,781	237,403	283,184	144,586	132,708	277,294
Total income		45,781	237,403	283,184	144,586	132,708	277,294
Expenditure on:							
Charitable activities	4	155,969	132,135	288,104	120,660	114,205	234,865
Total expenditure		155,969	132,135	288,104	120,660	114,205	234,865
Net income/(expenditure)		(110,188)	105,268	(4,920)	23,926	18,503	42,429
Transfers between funds		87,582	(87,582)	-	18,058	(18,058)	-
Net movement in funds	6	(22,606)	17,686	(4,920)	41,984	445	42,429
Reconciliation of funds:							
Fund balances at 1 April 2023		109,743	22,530	132,273	67,759	22,085	89,844
Fund balances at 31 March 2024		87,137	40,216	127,353	109,743	22,530	132,273

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

COLLECTIVE ENCOUNTERS

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		879		1,232
Current assets					
Debtors	11	17,698		5,544	
Cash at bank and in hand		116,639		129,268	
		134,337		134,812	
Creditors: amounts falling due within one year	12	(7,863)		(3,771)	
Net current assets			126,474		131,041
Total assets less current liabilities			127,353		132,273
Income funds					
Restricted funds	14		40,216		22,530
Unrestricted funds			87,137		109,743
			127,353		132,273

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 2024.

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 15/10/2024...

Jamie Beddard

J Beddard

Trustee

Company registration number 5062035

COLLECTIVE ENCOUNTERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 or grantors 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 2024

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
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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 2024

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 2024 £	Charitable Income 2023 £
Income from charitable activities	283,184	277,294
	<u> </u>	<u> </u>
Analysis by fund		
Unrestricted funds	45,781	144,586
Restricted funds	237,403	132,708
	<u> </u>	<u> </u>
	283,184	277,294
	<u> </u>	<u> </u>

4 Expenditure on charitable activities

	Charitable expenditure 2024 £	Charitable expenditure 2023 £
Direct costs		
Share of support and governance costs (see note 5)		
Support	132,135	130,598
Governance	155,969	104,267
	<u> </u>	<u> </u>
	288,104	234,865
	<u> </u>	<u> </u>
Analysis by fund		
Unrestricted funds	155,969	120,660
Restricted funds	132,135	114,205
	<u> </u>	<u> </u>
	288,104	234,865
	<u> </u>	<u> </u>

COLLECTIVE ENCOUNTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	-	122,496	122,496	-	81,903	81,903
Depreciation	-	353	353	-	411	411
Staff Training	-	1,863	1,863	-	2,057	2,057
Telephone and fax	-	2,113	2,113	-	3,068	3,068
IT and maintenance cost	-	4,765	4,765	-	1,202	1,202
Printing, postage and stationery	-	3,122	3,122	-	2,401	2,401
Sundry expenses	-	1,739	1,739	-	-	-
Travel and subsistence	-	2,022	2,022	5,421	3,293	8,714
Advertising	-	7,479	7,479	-	1,381	1,381
Production costs	128,090	-	128,090	121,634	-	121,634
Insurance	1,325	-	1,325	1,275	-	1,275
Rent and Rates	2,720	-	2,720	2,268	-	2,268
Accountancy fees	-	2,517	2,517	-	2,591	2,591
Legal and professional	-	7,500	7,500	-	5,960	5,960
	<u>132,135</u>	<u>155,969</u>	<u>288,104</u>	<u>130,598</u>	<u>104,267</u>	<u>234,865</u>
Analysed between						
Charitable activities	<u>132,135</u>	<u>155,969</u>	<u>288,104</u>	<u>130,598</u>	<u>104,267</u>	<u>234,865</u>

6 Net movement in funds

2024
£

2023
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	2,517	2,591
Depreciation of owned tangible fixed assets	353	411
	<u>2,870</u>	<u>3,002</u>

7 Trustees

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

COLLECTIVE ENCOUNTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Staff	8	5

Employment costs

	2024 £	2023 £
Wages and salaries	111,217	78,319
Social security costs	8,297	1,451
Other pension costs	2,982	2,133
	122,496	81,903

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

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Computers £
Cost	
At 1 April 2023	9,503
At 31 March 2024	9,503
Depreciation and impairment	
At 1 April 2023	8,271
Depreciation charged in the year	353
At 31 March 2024	8,624
Carrying amount	
At 31 March 2024	879
At 31 March 2023	1,232

COLLECTIVE ENCOUNTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	17,655	5,544
Other debtors	43	-
	<hr/>	<hr/>
	17,698	5,544
	<hr/>	<hr/>

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	-	1,858
Trade creditors	7,795	112
Other creditors	68	-
Accruals and deferred income	-	1,801
	<hr/>	<hr/>
	7,863	3,771
	<hr/>	<hr/>

13 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,982	2,133
	<hr/>	<hr/>

COLLECTIVE ENCOUNTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Big Lottery Fund	9,530	-	(9,530)	-	-
National Heritage Lottery	-	24,382	-	-	24,382
LCVS	-	3,000	(3,000)	-	-
P H Holt	10,000	-	(10,000)	-	-
Rathbone Trust	3,000	-	(3,000)	-	-
Big Lottery Fund (Women in Action)	-	35,000	(16,000)	(19,000)	-
Sutton Croft	-	19,000	(19,000)	-	-
Sefton CVS	-	1,220	(1,220)	-	-
Arts Council of England	-	97,287	(46,776)	(38,823)	11,688
Sons for Change	-	2,000	(2,000)	-	-
Children in need	-	14,150	(10,850)	-	3,300
Liverpool City Council	-	31,079	-	(29,759)	1,320
Granada Foundation	-	2,000	(2,000)	-	-
HMPPS	-	4,785	(7,759)	-	(2,974)
Sefton Council	-	3,500	(1,000)	-	2,500
	<u>22,530</u>	<u>237,403</u>	<u>(132,135)</u>	<u>(87,582)</u>	<u>40,216</u>

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Big Lottery Fund	-	9,530	-	-	9,530
Esmee Fairbairn Foundation	6,000	21,750	(27,750)	-	-
Heritage Lottery	-	2,930	(2,930)	-	-
LCVS	2,800	1,500	(4,300)	-	-
Our Liverpool	2,800	-	(2,800)	-	-
Paul Hamlyn Foundation	-	59,000	(42,467)	(16,533)	-
P H Holt	8,985	10,000	(8,985)	-	10,000
Public Health 2021	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)	-
	<u>22,085</u>	<u>132,708</u>	<u>(114,205)</u>	<u>(18,058)</u>	<u>22,530</u>

COLLECTIVE ENCOUNTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	109,743	45,781	(155,969)	87,582	87,137
	=====	=====	=====	=====	=====
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	67,759	144,586	(120,660)	18,058	109,743
	=====	=====	=====	=====	=====

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 March 2024:			
Tangible assets	879	-	879
Current assets/(liabilities)	86,258	40,216	126,474
	=====	=====	=====
	87,137	40,216	127,353
	=====	=====	=====
	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
At 31 March 2023:			
Tangible assets	1,232	-	1,232
Current assets/(liabilities)	108,511	22,530	131,041
	=====	=====	=====
	109,743	22,530	132,273
	=====	=====	=====

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).