

Registered number: 05062035

Charity number: 1105790

Collective Encounters

INDEPENDENTLY EXAMINED ACCOUNTS

FOR THE YEAR ENDED 31/03/2025

Prepared By:

Harvey Guinan LLP
Chartered Certified Accountants
Unit 17 Mersey House
Matchworks Estate, 140 Speke Road
Liverpool
Merseyside
L19 2PH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/03/2025**

TRUSTEES

Kelly Bowers

Valeria Guarneros-Meza (resigned 1 July 2024; reappointed 1 March 2025)

Fabio Negro

Anyia Winful

Catherine Foley (appointed 10 July 2025)

Kate Fuller (appointed 10 July 2025)

Johanna Schweier (appointed 10 July 2025)

Jamie Beddard (resigned 10 July 2025)

Teresa Heldt (resigned 11 March 2025)

June Hudson (resigned 11 March 2025)

Dr. Madeleine Irwin (resigned 1 October 2024)

SECRETARY

Tessa Buddle (appointed 11 March 2025)

REGISTERED OFFICE

MPAC

1-27 Bridport Street

Liverpool

Merseyside

L3 5QF

COMPANY NUMBER

05062035

CHARITY NUMBER

1105790

BANKERS

The Co-operative Bank; Charities Aid Foundation

INDEPENDENT EXAMINER: Julie Guinan FCCA

Harvey Guinan LLP

Chartered Certified Accountants

Unit 17 Mersey House

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/03/2025**

Matchworks Estate, 140 Speke Road
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L19 2PH

**ACCOUNTS
FOR THE YEAR ENDED 31/03/2025**

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FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/03/2025 .

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011, 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).

The Trustees intend that this report also serves as the Statutory Directors' Report.

STRUCTURE GOVERNANCE AND MANAGEMENT

The charity is limited by guarantee, incorporated 3 March 2004 and registered as a Charity on 8 September 2004. The company was established under a Memorandum of Association which established objects and powers of the charity and it is governed under its Articles of Association.

LEADERSHIP STRUCTURE

Collective Encounters is governed by a Board of Trustees, who are also the Directors for the purpose of company law. The trustees who served in the year and up to the date of the signature of the financial statements were:

- J Beddard (resigned 10 July 2025)
- V Guarneros-Meza (resigned 1 July 2024; re-appointed 1 March 2025)
- A Winful
- F Negro
- K L Bowers
- J M Schweier (appointed 10 July 2025)
- K R E Fuller (appointed 10 July 2025)
- C E Foley (appointed 10 July 2025)
- M J Irwin (resigned 1 October 2024)
- J Hudson (resigned 11 March 2025)
- T M Heldt (resigned 11 March 2025)

Company Secretary is Tessa Buddle (appointed 11 March 2025).

The trustees appoint the senior officers to lead the organisation and carry out its mission. A new Executive Director was appointed in January 2025, working alongside three Co-Artistic Directors.

The senior leadership team work collaboratively, with each person having responsibility for specific aspects of the charity's operations and programme. The programme and activity of the charity is driven by an Artistic Steering Group made up of the Co-Artistic Directors and Associate Lead Artists, while operations are overseen via five governance pillars (People, Finance, Fundraising, Data and Resources, Communications) each of which includes at least one trustee, one member of the Artistic Steering Group, and one senior administrative staff member.

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

In addition, the charity has a Participant Advisory Group open to all current participants, which meets monthly and attends meetings of the board.

The Board meets with the senior leadership team at least four times a year, with additional pillar meetings and sub group meetings happening in addition to this.

SELECTION AND APPOINTMENT OF TRUSTEES

Trustees are recruited through both open calls and direct invitations to individuals with the requisite values, skills, and support for the charity's mission. New appointments are confirmed by board approval. The trustees aim to maintain a good balance of skills and experience, including the importance of lived experience and of the need to be representative of the communities Collective Encounters supports. Current and previous participants are supported to develop their leadership skills and to express an interest in trustee positions when they arise.

New trustees are inducted over a 6-month period, when they are paired with an existing trustee to introduce them to the systems and processes, and provided with external training in the roles and responsibilities of a charity trustee.

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.

RESPONSIBILITIES OF TRUSTEES

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and Applicable Law).

Under Company Law the trustees must not approve the financial statements until they are satisfied that they give a true and fair view of the situation of the charity and of the net incoming or outgoing resources of the charity for that period.

In preparing the 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 judgments and estimates that are reasonable and prudent.

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was specialising in theatre as a tool for social change .

OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

(i) 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.

(ii) 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 use creativity to build power within people and communities who are directly affected by poverty and inequality, and who experience barriers to inclusion, predominantly in Liverpool City Region. The charity co-creates participatory theatre and research to bring people together, tell stories that are often ignored, and provoke action towards positive change, whilst strengthening professional practice through a local and national training and development programme for artists, activists and academics.

COMPANY INFORMATION

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

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 triggers social and political transformations such as local policy change and local service improvements, and empowers individuals and groups to take action through strengthened communities.

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 change 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' Creative Development strand has a reach that crosses arts, culture, academic and activist boundaries. Established in 2020, the programme provides an 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 Creative Development programme has connected thousands from diverse fields to share practices and build connections.

An emerging Research Arm has gathered significant momentum since 2023, connecting marginalised communities with cutting edge research via ethical creative participatory methodologies that centre lived experience.

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 Creative Development activities because they can't afford it.

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

ACHIEVEMENTS AND PERFORMANCE

This report consolidates the activities of Collective Encounters over the period April 2024 - March 2025, highlighting the work across various programmes including the youth programme, adult programmes and research initiatives. In total, 357 workshops were delivered in the year, reaching 1,339 participants and there were 17 performances and events reaching 911 audience members.

THEATRE FOR SOCIAL CHANGE

- Care Experienced Young People's Arts Adventures

The Arts Adventure programme became well consolidated this year, delivering activities in the Easter, Summer and Winter school holidays as part of HAF (Holiday Activities and Food) initiative. Targeted at young people with experience of the care system, the programme provides high quality arts activities that build confidence, skills, and wellbeing, along with nutritious food, and signposting to a range of creative, culinary, and further educational opportunities. Young people produced songs, poems, dances and artworks that were shared with their care teams in a theatre performance event at Liverpool Institute for Performing Arts in the summer, and young people's zines and songs were shared as part of the Community Chronicles tour in the autumn. The work expressed their hopes and needs, and enabled them to speak directly to Children's Services about changes and improvements they would like to see. Young people and carers also worked with professional artists to produce 'Listen to Us', a theatre performance combining animation, poetry and movement, contributing to the 'Families in Action' project (more below).

- Adult Theatre for Social Change

The Adult Theatre for Social Change group continued to meet twice a month in person and regularly on zoom. With declining attendance online, zoom sessions moved from weekly to monthly, but this continues to be an important digital participation space for those who need it. The group co-created a Social Change cabaret to coincide with May Day, worked towards a touring theatre performance in the autumn, and performed an online cabaret as part of the charity's fundraising efforts.

The Community Chronicles tour continued to develop an innovative participatory performance format, that presents performative provocations to the audience and invites discussion and creative exploration around tables, over the course of three themed chapters. The 2024 performance themes were based on issues identified by local people through the outreach sessions undertaken throughout the year and were: 'Us and Them'; 'Divide and Rule'; and 'Equity and Equality'. Community Chronicles toured to Toxteth TV (Liverpool), MYA Space (Bootle), and Bloom Building (Birkenhead).

Creative outreach workshops for adults were delivered in partnership with St Leonard's Youth and Community Centre, Make it Happen, Netherton Park Community Centre, Crosby Library, and Everton in the Community Veterans Group.

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

- Women in Action

The core Women in Action group took part in a new accredited course, co-created with an advisory group of participants and artists, called 'Drama Skills for Social Change'. The course developed skills in performance, improvisation, devising, and arts leadership, leading to a Level Two qualification from Open Awards.

Group members developed exciting new theatre performances including a piece of street theatre exploring gender identity for Access Pride, and a satirical sketch for Unity Theatre's Christmas cabaret. The group established a new home at Unity Theatre, where they meet for their weekly sessions.

Outreach projects included working with Sefton Council's ACEs (Adverse Childhood Experiences) follow-on group to co-produce a series of animations to form part of a training resource for professionals; and the continued development of our partnership with charity PSS and their parent-baby service. Meeting monthly, the parent-baby co-production group provides a space for parents of 0-2 year olds to build skills and confidence, and to develop creative advocacy around maternity and parenting services in Liverpool.

- Families in Action

Families in Action was an engagement project commissioned as part of the roll out of Family Hubs in Liverpool. We worked with Sanctuary Family Support, PSS, and the care experienced families who are involved in our Arts Adventures programme, to involve seldom heard voices in identifying how to make family services more inclusive. The project produced a number of artworks and public performances and workshops, leading to a co-produced report that made key recommendations and was shared with the Family Hubs team.

- More Than

This creative art therapy project supports ethnic minority women with experience of the criminal justice system, aiming to build confidence, facilitate personal growth, and improve long-term outcomes for participants. This was the first full year of delivery on the project, with participants benefiting from one-to-one therapy sessions, mentoring, contributing to creative group projects, and getting involved in other Collective Encounters projects and events.

- Poets Park

This partnership with Regenerus, St Leonard's Community Centre, and Kindfulness Coffee Club, aims to improve the green space and enrich creativity in the Poets Streets area of Bootle. Collective Encounters' role was to engage with individuals in the community, run creative workshops, and make poetry with users of the community pantry and food bank, leading to performances and events in the park and surrounding streets.

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

ARTS-BASED RESEARCH FOR SOCIAL CHANGE

- Soundwalks for Social Change

This research project in partnership with the University of Liverpool English department aimed to transform understandings of Liverpool's heritage and provoke debate on identity, migration, and environment. This year the finished Sound Journey - titled 'Voices on the Streets' - was released on the Echoes App and launched with a series of events and workshops.

- Black Maternal Health project

Winner of the LJMU Vice Chancellor's Award for Excellence in Public Engagement. In partnership with LJMU (Liverpool John Moore's University), International Slavery Museum and Liverpool Women's Hospital, this project addressed severe inequalities in reproductive healthcare for Black women by exploring historical and contemporary issues through participatory theatre and research. This year, the initial project concluded with the production of a report, a leaflet produced by and for Black women in the maternal health care system, and an installation that has been brought into the collection of the International Slavery Museum. Planning and fundraising is underway to evolve the project and its impact further.

- ReCite

A major co-produced research project using creative expression to positively impact health equity, involving several institutions and community organisations. Collective Encounters' Aidan Jolly is part of the advocacy team who have been involved in reviewing evidence gathered from communities across the region about the pressing need for health equity, and planning the delivery phase due to begin next year.

- 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. A group of voluntary researchers undertook training in research methods and worked with branding and web development specialists to co-design a new digital platform that will archive two decades of Collective Encounters' work.

- Theatre Informed Policy Making/Liverpool School of Law and Social Justice

This project aims to involve people with lived experience in co-creating Liverpool City Council's first access to advice strategy. This initiative seeks to address structural issues and educate the public on their rights and access to free advice on everyday legal issues such as housing, benefits, and education. This year the project got underway with the formation of a Policy Ranger Forum - a group of people with decision making power from Liverpool City Council and the Liverpool Access to Advice Network, and the delivery of street interviews and creative research sessions engaging members of the public in identifying the current barriers people face in accessing advice.

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

- Radical Researchers/ Theatre of Political Economy

This project is part of Research Lead Aidan Jolly's PhD exploring a theatre making process termed Theatre of Political Economy. With a group of voluntary Radical Researchers, Jolly has been investigating how theatre can help people become more active citizens, using creative methods to connect with economic and political issues.

- Voter Registration/ Edge Hill University partnership

Winner of the Citizens UK Voter Registration Champion award. This project brought together members of Collective Encounters Adult Theatre for Social Change group with Edge Hill University students and staff, to deliver creative engagement activities in Skelmersdale Shopping Centre prior to the 2024 General Election. The project promoted democracy by exploring the reasons people do and do not vote, producing a range of dramatic characters and poems to engage people in conversation.

- Mental Health Research and Innovation Centre Partnership

This forum theatre project worked with people with direct lived experience of mental health services (via MerseyCare NHS Trust) to co-create a new model of health research known as 'Count Me In', which connects researchers directly with participants.

DEVELOPING THE ARTS SECTOR

- Centre for Excellence in Participatory Theatre

Within the year our team delivered online training in Trauma Informed Practice for Participatory Artists; Creative Evaluation; Creative Projects with Care Experienced Young People; and Making Theatre from Lived Experience.

Our Centre for Excellence programme has been developed to reflect the diversity and richness of our participatory programme and share knowledge and skills we have gained on a grassroots level with our peers across the sector. Through these training sessions we have been able to share the expertise of Collective Encounters' artists and producers with a network of artists, academics and other professionals in the arts and culture industry.

Our Arts for Social Change Showcase provided an online platform for 12 contributors to share their practice and network. We had a wide range of speakers exploring practices which varied from stand up comedy to sculpture to sound art using recycled materials and much much more.

In addition, we hosted an online Open Space event exploring Creativity as a Research Tool, provoking debate and shared learning around a topic that has become central to Collective Encounters' work. We also trialled online reading groups for participatory artists to discuss pertinent issues in arts for social change.

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

In total our online creative development events under the Centre for Excellence reached 167 people. Our reach widened even further with a training commission from Curious Minds; in November 2024 we delivered a bespoke training session on Trauma Informed Practice for staff and artists working on their Rhyme and Reason project.

- Raven

As part of our ongoing creative mentoring for emerging artist Abigail McKenzie, we provided support for the community engagement element of this new writing production, contributing to McKenzie's Developing Your Creative Practice (DYCP) project funded by Arts Council England.

- Mentoring and Placements

We continued to provide an annual marketing placement for the University of Liverpool's School of the Arts Student placement programme. The placement student gained an insight into our marketing operations and completed a personal project that documented and promoted one of our creative programmes, receiving advice and mentoring from staff across the organisation.

IMPACT

Collective Encounters measures change at 3 levels: personal, social and political/structural.

Personal changes include reduced isolation and increased confidence, self-esteem and skills among the people who take part in our workshops, performances and training events. Surveys conducted during the year revealed that, among those attending 3 or more sessions, 95% reported an increase in confidence and 79% said they improved their social network and/or made new friends as a result of being involved. 95% reported the development of new skills including communication, group work, and a range of creative skills most commonly improvisation, acting, and creative writing. Across our projects, 82% of participants said they felt heard and more able to have a say over the decisions that affect their lives.

Social changes are indicated by changed perspectives, increased understanding about other people's struggles, and increased awareness about the issues facing people in the Liverpool City Region. During the year, our performances and events platformed a range of issues and experiences, such as those facing women and non-binary people, new parents, Black mothers, disabled people, mental health service users, and care experienced young people. 68% of participants and audience members said they learned something new about the challenges people face, with many pledging to take action to support people in their community. We also reached over 1,000 professionals working in health and social care, who heard from people with direct lived experience and pledged to incorporate what they learned into their practice.

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

At the structural level, changes include the creation of new networks and structures that enable people to work together and challenge the current systems, as well as local and national policy being influenced (and ideally led) by the people it affects. Within the year, Collective Encounters sustained 4 regular arts for social change groups, and provided creative methods for engaging people with systems of change via 258 outreach workshops across the Liverpool City Region. People with lived experience were supported to influence policy change and service delivery, with some concrete outcomes and longer term structures being put in place to strengthen community-led power, such as:

- Hey Mama leaflet produced by Black mothers for Black mothers, distributed to maternity hubs and health centres; and plans are underway for an ongoing peer support and co-production group using creative advocacy to improve Black Maternal Health
- Liverpool City Council began its roll out of Family Hubs, taking on recommendations from our co-produced Families in Action report, and inviting us to contribute to its conference and ongoing community engagement
- Theatre Informed Policy Making is being used to co-create Liverpool's first Access to Advice policy, and the model is being developed for use in other contexts such as involving communities in addressing health inequality

Structural change is also measured at the level of our own organisation and the industries we work within. By providing accessible training, development, and progression routes for artists and cultural workers, we aim to break down barriers and address inequity within our sector. Within the year, 211 artists benefitted as paid workers and/or as participants within our Creative Development programme. 16 bursaries provided free places on our training and development sessions to those who needed it. Individual mentoring supported 4 community participants to make the move to emerging arts professional, accessing professional training, creative practice development, and paid work within the arts sector.

FINANCIAL REVIEW

The results for the year and the charity's position at 31 March 2025 are shown in the attached financial statements. Total incoming resources were £287,123 (2024 £283,184) and total resources expended were £320,719 (2024 £288,104) resulting in net outgoing resources for the year of £33,596 (2024 net outgoing resources £4,920), being net outgoing resources on the unrestricted funds of £6,916 (2024 net outgoing resources £22,606) and net outgoing resources on the restricted funds of £26,680 (2024 net incoming resources £17,686). At 31 March 2025 total unrestricted funds on the Balance Sheet were £80,221 (2024 £87,137) and restricted funds were £13,536 (2024 £40,216), giving total resources on the balance sheet of £93,757 (2024 £127,353).

RESERVES POLICY

The Trustees have agreed to build up an adequate reserves fund to protect the organisation in the event of declining income, or in the event that the organisation will need to wind up its affairs.

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

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.

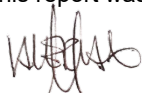
INDEPENDENT EXAMINER

The independent examiner Julie Guinan on behalf of Harvey Guinan has indicated her willingness to remain in office and a resolution will be proposed for re-appointment at the forthcoming annual general meeting.

APPROVAL

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 17/12/2025



Valeria Guameros-Meza (resigned 1 July 2024; reappointed 1 March 2025)

Trustee

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/03/2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COLLECTIVE ENCOUNTERS

I report to the Charity's Trustees on the accounts of the company for the year ended 31/03/2025 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

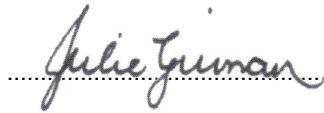
As the Charity's Trustees of the company (who are also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act). Having satisfied myself that the accounts of the company are not required to be audited for this year under part 16 of the 2006 Act and are eligible for independent examination I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination, I have followed the directions given by the Charity Commission (under section 145 (5) (b) of the 2011 Act).

INDEPENDENT EXAMINERS STATEMENT

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that: accounting records were not kept in accordance with section 386 of the Companies Act 2006; or the accounts do not accord with such records; or the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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 accounts to be reached.



.....Independent Examiner Julie Guinan FCCA

Date: 17/12/2025

Harvey Guinan LLP
Chartered Certified Accountants
Unit 17 Mersey House
Matchworks Estate, 140 Speke Road
Liverpool

**INDEPENDENT EXAMINER'S STATEMENT
FOR THE YEAR ENDED 31/03/2025**

Merseyside
L19 2PH
0151 709 7797

Collective Encounters

**Statement of Financial Activities
for the year ended 31/03/2025**

			2025	2024
	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
Income				
Income from generated funds				
Income from Investments	138	-	138	-
Income from charitable activities	67,584	218,212	285,796	283,184
Other Income	1,189	-	1,189	-
Total Income	68,911	218,212	287,123	283,184
Expenses				
Costs of generating funds				
Expenditure on Charitable activities	75,827	244,892	320,719	288,104
Total Expenses	75,827	244,892	320,719	288,104
Net Income	(6,916)	(26,680)	(33,596)	(4,920)
Net movement in funds:				
Net income for the year	(6,916)	(26,680)	(33,596)	(4,920)
Total funds brought forward	87,137	40,216	127,353	132,273
Net funds carried forward	80,221	13,536	93,757	127,353

This 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 AT 31/03/2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	5	659	879
CURRENT ASSETS			
Debtors (amounts falling due within one year)	6	47,273	17,698
Cash at bank and in hand		54,815	116,639
		102,088	134,337
CREDITORS: Amounts falling due within one year	7	8,990	7,863
NET CURRENT ASSETS		93,098	126,474
TOTAL ASSETS LESS CURRENT LIABILITIES		93,757	127,353
RESERVES			
Unrestricted funds	9		
General fund		80,221	87,137
Restricted funds	10	13,536	40,216
		93,757	127,353

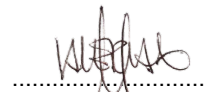
For the year ending 31/03/2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

Approved by the board of trustees on 17/12/2025 and signed on their behalf by



Valeria Guameros-Meza (resigned 1 July 2024; reappointed 1 March 2025)
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/03/2025**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Depreciation

Fixed assets are shown at historical cost.

Depreciation is provided, after taking account of any grants receivable, at the following annual rates in order to write off each asset over its estimated useful life.

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Equipment

reducing balance 25 %

1g. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

1h. Turnover

Turnover represents all incoming resources and comprises revenue project grants, donations, bank interest and earned income from performances and workshops. The Charity is not registered for value added tax.

1i. Debtors Policy

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discount due.

1j. Policy For Income Recognition

Items of income are recognised and included in the accounts when all of the following are met:

(1) The charity has entitlement to the funds; (2) Any performance conditions attached to the income have been met or are fully within the control of the charity; (3) There is sufficient certainty that receipt of the income is considered probable and (4) The amount can be measured reliably.

1k. Cash At Bank And In Hand Policy

Cash at bank and in hand includes cash and short term liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1l. Creditors And Provisions Policy

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement value amount after allowing for any discount due.

1m. Financial Instruments Policy

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1n. Policy For Preparing The Accounts

The directors believe that the company is experiencing good levels of income growth and that it is well placed to manage its business risks successfully. Accordingly they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2. DIRECTORS AND EMPLOYEES

Particulars of employees (including directors) are shown below:

Employee costs during the year amounted to:

	2025	2024
	£	£
Wages and salaries	97,681	111,217
Social security costs	3,256	8,297
Pension costs	3,416	2,982
	<u>104,353</u>	<u>122,496</u>

No Trustee received remuneration for their services as a Trustee.

Collective Encounters

3. EMPLOYEES

	2025	2024
	No.	No.
Average number of employees	6	-
No Trustee received remuneration for their services as a Trustee.		

4. PENSION CONTRIBUTIONS

	2025	2024
	£	£
Pension contributions	3,416	2,982
	<u>3,416</u>	<u>2,982</u>

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5. TANGIBLE FIXED ASSETS

	Equipment £	Total £
Cost		
At 01/04/2024	9,503	9,503
At 31/03/2025	9,503	9,503
Depreciation		
At 01/04/2024	8,624	8,624
For the year	220	220
At 31/03/2025	8,844	8,844
Net Book Amounts		
At 31/03/2025	659	659
At 31/03/2024	879	879

6. DEBTORS

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	18,449	17,655
Other debtors	28,824	43
	47,273	17,698

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	2,250	7,795
Other creditors	6,740	68
	<u>8,990</u>	<u>7,863</u>

Other creditors comprise accrued costs of £6,740 (2024 £68).

8. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £5, to the company should it be wound up. At 31/03/2025 there were 4 members.

9. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	87,137	68,911	(75,827)	-	80,221
	<u>87,137</u>	<u>68,911</u>	<u>(75,827)</u>	<u>-</u>	<u>80,221</u>

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10. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
National Lottery Community Fund (NLCF) - Reaching Communities	-	42,747	(42,747)	-	-
National Lottery Heritage Fund (NLHF)	24,382	-	(22,986)	-	1,396
Cash For Kids	-	3,140	-	-	3,140
PH Holt Foundation	-	10,000	(10,000)	-	-
Holiday Activities and Food Programme (HAF)	-	14,498	(14,498)	-	-
Feeding Britain	-	1,600	(1,600)	-	-
UK Shared Prosperity Fund (UKSPF)	-	4,800	(4,800)	-	-
Access to Work	-	2,951	(2,951)	-	-
Arts Council England (ACE)	11,688	49,750	(61,438)	-	-
National Lottery Community Fund (NLCF) - Awards for All	-	18,050	(9,050)	-	9,000
BBC Children in Need	3,300	14,675	(17,975)	-	-
Liverpool City Council (LCC)	1,320	16,500	(17,820)	-	-
His Majesty's Prison and Probation Service (HMPPS)	(2,974)	39,501	(36,527)	-	-
Sefton Metropolitan Borough Council (SMBC)	2,500	-	(2,500)	-	-
	<u>40,216</u>	<u>218,212</u>	<u>(244,892)</u>	<u>-</u>	<u>13,536</u>

National Lottery Community Fund (NLCF) - Reaching Communities

Funds to support core costs & deliver the Women in Action programme.

National Lottery Heritage Fund (NLHF)

Funds to deliver the Radical Retrospectives programme.

Cash For Kids

Funds to deliver holiday programmes for care experienced young people.

PH Holt Foundation

Funds to support core costs and deliver the Community Chronicles Project.

Holiday Activities and Food Programme (HAF)

Funds to deliver holiday programmes with creative activities & food provisions for young people.

Feeding Britain

Funds to deliver holiday programmes with creative activities & food provisions for young people.

UK Shared Prosperity Fund (UKSPF)

Funds to support fund raising consultancy service costs.

Access to Work

Funds to support the access needs of core staff.

Arts Council England (ACE)

Funds to deliver the community chronicles theatre programme and associated outreach and development.

National Lottery Community Fund (NLCF) - Awards for All

Funds to deliver outreach activities and theatre programmes for adults.

BBC Children in Need

Funds to provide creative engagement opportunities for young people in the care system.

Liverpool City Council (LCC)

Funds to support core costs & deliver theatre programmes.

His Majesty's Prison and Probation Service (HMPPS)

Funds to deliver theatre programmes achieving rehabilitation outcomes.

Sefton Metropolitan Borough Council (SMBC)

Funds to provide creative engagement with adults with Adverse Childhood Experiences.

11. RELATED PARTY TRANSACTIONS

During the year the charity had no related party transactions to disclose.

The aggregate remuneration of key personnel, including pension contributions and employer's national insurance, was £104,353 (2024 £122,496). No employee received remuneration in excess of £60,000 in either year.

12. INCOMING RESOURCES

	2025	2024
Charitable Activities		
Commissions	36,148	40,150
Events	4,127	5,631
Restricted Grants (note 10 to the accounts)	218,212	237,403
Theatre Relief Claims	27,309	-
Voluntary income		
Donations	893	-
Other income		
Bank Interest	138	-
Sundry Income	296	-
Total incoming resources	<u>287,123</u>	<u>283,184</u>

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13. RESOURCES EXPENDED

	2025	2024
Direct Charitable Expenditure		
Delivery of programmes, projects & productions	157,617	128,090
Salaries & staff costs	104,353	122,496
Administration & overheads	41,127	27,169
Marketing	11,542	7,479
Finance	220	353
Accountancy	2,860	2,517
Governance		
Independent Examination	3,000	-
Total resources expended	320,719	288,104

14. NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Total Funds
Tangible Fixed Assets	659	-	659
Net Current Assets	79,562	13,536	93,098
	80,221	13,536	93,757

15. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the company's accounting policies, which are described in note 1, management is required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. There are no critical accounting estimates or judgements in these accounts.

16. GENERAL INFORMATION

Collective Encounters (Company Number: 05062035; Registered Charity Number: 1105790) is a private company limited by guarantee and incorporated in England and Wales. Its registered office is MPAC, 1-27 Bridport Street, Liverpool, L3 5QF. The accounts are stated in sterling, the functional currency of the company.

17. TAX STATUS

Collective Encounters is a registered charity and all the activity is in furtherance of our charitable objects therefore we claim exemption from corporation tax. The charity intends to make a claim for theatre relief and has accrued the expected income in the accounts.