

ENCOUNTER TRUST WINCHCOMBE

England & Wales · Charity number 1157308

Details

Status Registered

Legal form CIO

Registered 2014-06-04

Register [View on the Charity Commission register](#)

Contact

Address Encounter Vineyard
Gretton Road
Winchcombe
Cheltenham
GL54 5EE

Phone 01242604552

Email info@encountervineyard.org.uk

Website www.encountervineyard.org.uk

Activities

Objects: THE OBJECTS OF THE CIO FOR THE PUBLIC BENEFIT ARE TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN WINCHCOMBE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: To advance the Christian Faith through the running of a church and related activities in Winchcombe and the surrounding area. To support mission and those in need or distress.

Classification

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Gloucestershire
- Herefordshire
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£291,870	£305,160	-	-
2024-08-31	£318,103	£298,124	-	-
2023-08-31	£226,024	£223,407	-	-
2022-08-31	£176,691	£177,257	-	-
2021-08-31	£187,733	£160,464	-	-

Trustees

Name	Role	Appointed
Rev Mark Robert Bailey	Chair	2019-01-27
ALISTAIR CAMPBELL MAGEE		2014-06-04
Adam Jonathan Lee		2020-10-20
Alison Jayne Busby		2023-07-25
Malcolm Norman Hayes		2020-10-20
Martin Shields Dickie		2020-10-20
Maxwell Wiltshire		2026-03-02
Michelle Dearman		2026-03-02

Accounts

Encounter Trust Winchcombe

Charity No. 01157308

Trustees' Report and Unaudited Accounts

31 August 2025

Encounter Trust Winchcombe
Contents

	Pages
Independent Examiner's Report	3
Trustees' Annual Report	4 to 13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Accounts	16 to 24
Detailed Statement of Financial Activities	25

**Encounter Trust Winchcombe
Independent Examiner's Report**

Independent Examiner's Report to the trustees of Encounter Trust Winchcombe

I report to the trustees on my examination of the financial statements of Encounter Trust Winchcombe for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

Roger Moore

[Roger Moore \(Nov 19, 2025 12:21:25 GMT\)](#)

R E Moore FCA
Beaufort Chancery Limited
Chartered Accountants
No 5 The Heights
Weybridge
Surrey
KT13 ONY

Encounter Trust Winchcombe Trustees' Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

The charity's name is Encounter Trust Winchcombe and also operates under the name Encounter Vineyard.

Charity Registration Number: 1157308

Principal and Registered Office: Gretton Road, Winchcombe, Cheltenham, Glos GL54 5EE

Trustees

The following trustees served during the year:

M. Bailey
A. Busby
A. Lee
M. Hayes
M. Dickie
A. Magee

Accountants

Beaufort Chancery Limited
No 5 The Heights
Weybridge
Surrey
KT13 ONY

Objectives and Activities

The main objects of the charity are:

- a) To advance Christianity in Winchcombe and elsewhere.
- b) To relieve poverty and those who are in need because of sickness or age or some other reason.
- c) To advance education within the principles of the Christian faith.
- d) To promote such other charitable objectives as the trustees, consider appropriate.

The main activity of the charity is to advance the Christian faith through the running of a church and related activities and to support mission and those in need or distress.

In planning the activities of the charitable company, the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The charity's activities to advance the Christian faith and support mission and those in need or distress are available to people in the Winchcombe area and elsewhere.

Achievements and Performance

1. Introduction

This past year has been another year where we have been encouraged. We have found ourselves continuing to move forwards in what has now been a season of six plus years of continuous development for the church. This growth has been both numerical, spiritual, financial, with new ministries and increased numbers of people belonging and serving.

We have also seen our regional influence expand with more and more people being drawn from an ever-widening geographical circle.

We are grateful for our membership of The Vineyard of UK & Ireland Movement and the benefits of access to the resources they provide for resourcing and equipping. As well as being able to contribute and invest in a movement that is bigger than just us.

This past year has been another year where we have given ourselves to helping people 'Find and Follow Jesus' and have seen people find healing from the past, purpose in the present and hope for the future. A church where we have sought to welcome everyone and anyone, recognising the imperfections of us all, affirm the significance of all those who join us and believe in God's ability to bring transformation to our lives.

As always, this has been supported by all those who are Trustees, the Leadership Team, Staff, volunteers and wider church family. Some of the significant needs that we have focussed on in these areas has been growing and developing the depth of our staffing support, our leadership and our teams. We have been reviewing and appraising role profiles and matching them to our current needs

In this past year we are grateful to have continued to see growing links with our wider movement, The Vineyard UK & Ireland. We have collectively engaged in increasing numbers with their annual leader's conference, we have had a significant number of people engage in the Vineyard Leadership Essentials training course, as well a number on the Preaching Master Class.

We have continued to see strong Sunday morning celebrations, we have strengthened existing, as well as creating, new life groups. Youth and Kid's ministries have continued and developed. We have seen increased numbers at our corporate prayer gatherings (Firefall) and our training evenings (Encounter Equip). We give thanks for the growing men's and women's ministries, as well as the ministries of Lunch Café and Open Space.

We give thanks for the developing work of Healing Rooms, where we see a powerful culture of the Presence of God, as people from all around, come to be prayed for, as well the development of Sozo emerging as part of this ministry, with its emphasis on the healing of inner wounds. We also enjoyed our first Healing Rooms Retreat for the team.

In the past year have also launched termly training evenings for all those who serve in leadership within the life of the church, a new after school club for parents and children in the local community, as well as experimenting with a new gathering for our young adults.

Alongside all of this has been the blessing of finance where after a year of significant expenditure the deficit for last year was only £8,507.

We have also been encouraged by our engagement with the wider community through our Café Lunches, Family Fun, Light Parties, mid-week and weekend youth activities and Toddlers mid-week activities, engagement with other local churches and our counselling ministry. Alongside this is our investment in hosting and supporting the local Foodbank, the work of CAB and Radio Winchcombe.

There have been long-term challenges, not least with long-term absenteeism on the staffing front, as our youth worker was away with long-term sickness. However, we are grateful for all those who stepped in to 'fill gaps' and keep this ministry going. But, alongside all this, there have been additions to the staff to help nurture and support the developing worshipping life of the church as we have sought to make space for growth and multiplication.

One of the outstanding highlights for us this past year was the 'Summer of 25.' We had many different community building activities, from BBQ's to picnics, but the highlight was our first 'Church on the Farm' event, where we gathered together as a wider church family for a weekend of celebration, fun and feasting. We are so very grateful to Alex and Liz Archard, members of the church family, for letting us use their beautiful farm for this weekend.

Yet again, it has been another year where we have been reminded of the faithfulness of God and we give thanks for and celebrate what we consider to be many clear signs of grace, favour and encouragement within the life of Encounter Vineyard.

This past year has been another year for Encounter Vineyard where we have been encouraged by our continued expansion. We have found ourselves continuing to move forwards in what has now been a season of five plus years of continuous growth for the church.

We are grateful for this growth, where what we have experienced has been both numerical, spiritual, financial, with new ministries, additional staffing and increased numbers of volunteers serving.

This past year, in the light of the general decline of the wider church in the nation, we have focussed on how, together, as a church, we are faced with extraordinary possibilities and extraordinary problems. The question we have asked is 'how do we posture ourselves at such a threshold as this?' We have asked the questions: 'How are we doing?' 'What is God saying to us?' and 'Where is He leading us into the future?' We have sought to step into all we believe we have been called to.

Ultimately, it has been a year where we have been reminded once again of the faithfulness of God and we give thanks for and celebrate what we consider to be many clear signs of grace and encouragement within the life of Encounter Vineyard.

2. Mission Vision & Strategy

Our vision continues to combine our charitable objects, based on our Christian faith, the requirements of a growing and vibrant local church, and our desire to serve those around us in the community and beyond in the wider region. Wherever possible we seek to work in collaboration with others agencies in serving those who are vulnerable and in need as we collectively use the resources, we have to make a difference in the lives of others.

Charitable Aims & Activities

To advance the Christian Faith through the leadership of a church and related activities in Winchcombe and the surrounding region. To support mission and those in need or distress.

Vision, Missions Beliefs and Values

At Encounter Vineyard we believe that vision, mission, beliefs and values go hand in hand. Our vision and mission determine the direction and destination of the church, and our beliefs and values determine the culture.

Our Mission (What we exist for)

We want to create a church culture where together we Practice the Way of Jesus

We want to create a church culture where we collectively help people encounter God: find freedom from the past, purpose for the present and hope for the future

Our Vision (What it will look like)

To be a community that is devoted to Jesus, irrevocably committed to loving and supporting one another, and relentlessly dedicated to serving those in the community and beyond, as we share God's love and bring hope to those in need.

To be a community where everyone is made to feel welcome, where we recognise that nobody is perfect, but that we celebrate everyone's significance, as well as believing that anything is possible.

Our Strategy (what will make this happen)

We believe that strategy is essentially the 'roadmap' that tells us how to get from where we are to where we want to be.

Our leadership focuses primarily on what we know and believe about God, and His purpose for us, as this is the most important dimension of who we are at Encounter Vineyard. We are committed to helping people explore the spiritual side of life and the implications for the whole of life. We seek to make Encounter Vineyard a place for people in every stage of their spiritual journey...a place where people can belong even before they believe. For those who are curious, as well as those who have been part of the church for many years.

Part of our strategy is to see Encounter Vineyard's ministry become increasingly innovative, whilst remaining true to our core beliefs, that are ultimately centred in Jesus and His message as found in the Bible. We continue to seek to:

- Hear what God is saying to us
- Continue to make changes that help us move towards increasing health and effectiveness
- Equip the church for its ministry and mission
- Encourage a passion and commitment that is contagious

3. Spiritual Activity

We believe that worship and prayer set the spiritual temperature for all we do as a church. We also believe that the primary ways that we determine the spiritual health of Encounter Vineyard are through our corporate regular worship, our prayer life, belonging, our giving and our serving.

During this past year, we have once again, seen growth in all of these key areas.

Our weekly patterns of worship and engagement have enabled us to gather regularly to celebrate, teach and respond. This happens both in the building and online. Online remains a significant 'gateway' and front door for people who consider joining the church.

We have continued to see the development of our Sunday ministry and have now created more space for those who are coming to worship with us and are joining the church, by adding an evening celebration to our weekend ministry. We have invested in this by creating a part time salaried role for our worship leader. We have also been blessed with significant financial gifts that have allowed us to invest in new comfortable seating that has transformed our main place of corporate worship.

As always, we are so grateful to our volunteer teams that have helped facilitate the different dimensions of our Sunday ministry, whether in offering welcome, hospitality, leading of worship and supporting the youth and kid's teams.

Along with continued growth on Sundays we have continued to see a growing commitment to Firefall, our corporate prayer meeting. This is the 'powerhouse' of the church. We have also seen increased growth and interest in Encounter Equip, which has become an increasingly interactive and popular arena for discipleship.

We have been blessed to offer services at the key moments in people's lives, with a number of thanksgiving services, funerals, baptisms and this year for the first time in recent years, weddings!

Most of what happens here at Encounter Vineyard is only achievable as a result of the many volunteers who serve in the different areas within the life of the church. We are so grateful for each and every one of them. Whether it is serving in the many and varied ministries, the care and maintenance of the buildings and facilities or the pastoral and leadership support that is needed across the board, we are grateful to partner with so many committed members of the church family.

Once again, we can say that we live with gratitude for the significant increase in revenue streams that have made much of what we're attempting to do possible. We have had another fruitful gift day, as well as increased regular giving, which has meant that we have been able to expand the work that we believe that God has called us to do.

Because we have ever-increasing numbers joining the church and our increased giving, we now have finances that allow us to have reserves that are in line with our reserves policy, allowing for wise and prudent fiscal control. We give thanks that we are a debt free church, as well as having buildings and facilities that are being continually upgraded, cared for and invested in.

No 9 Counselling continues to be offered to those in the community and beyond, who want to go on a journey of self-exploration, in the context of a safe environment. It is run by one of the Pastors who is a Person-Centred Integrative Counsellor and Spiritual Director.

We have had many encouragements to reflect on during this past year as we have focussed on the theme of 'Embracing the Awakening.' As we keep moving forward, we will do so with an ever-increasing conviction that we exist to bring hope and illumination to those who are in need of hope. In many ways we recognise that we are only just 'scratching the surface' of what we are called to do, but we remain committed to leaning into our vision of seeing lives being transformed and changed as audaciously and creatively as we possibly can.

We know that we are called to continue growing and expanding and that we will need to continue to invest in what we would call future 'kingdom growth.'

4. Community Benefit

We understand that our calling on our church is to go beyond just serving inside the walls of Encounter Vineyard. We are constantly looking for opportunities to celebrate all that is good in the region and to honour God by serving others around us. Through our commitment to the local community and the wider region we aim to bring hope and help to those around us, as well as expressing the heart of all that matters to us at Encounter Vineyard.

Over the past year we have continued to invest in our community and regional involvement. Our buildings have been used most days of the week, with many hundreds of people regularly using the facilities, many of whom are not Church members. Once again, we have seen more people pass through our doors and engage in our activities than the year before.

The following is a list of the activities or events that we have run, support or sponsor:

Events run by the Trust:

- Sparklers Toddler Groups
- Encounter Youth
- Encounter Kids
- Encounter Family Fun
- Encounter Light Party
- Alpha Courses
- Encounter Equip
- Firefall
- Seasonal celebrations
- Sunday celebrations
- Online ministry
- Women's Breakfasts
- Women's: Life Line
- Women's: Coffee & Co
- Women's: Social events
- Encounter Craft (art and sewing)
- Men's Breakfast's
- Men's: Social events
- Wider Church Family events
- Weekend at the Farm

Events/activities that we have supported/sponsored:

- North Cotswold Foodbank
- CAB
- Hope for Justice
- International Justice Mission
- Is61
- CAP
- Winchcombe Music and Arts Festival
- Winchcombe County Fair
- Wingreen Town
- Winchcombe School Counselling Service
- Radio Winchcombe – community radio recording studio based in our premises
- Churches Together Winchcombe

5. Partnerships

Like many churches we recognise the importance of collaboration. We recognise that we can accomplish more through co-operation than competition. Practically working with others, where possible, helps us concentrate more of our resources on impacting the community and region around us and less on maintenance. It allows us to have a national and international engagement. It allows us to share expertise, be developed, and avoid unnecessary duplication.

During the past year we have collaborated with:

- Churches Together in Winchcombe
- Winchcombe Town Council
- Winchcombe Sports Hall
- Mid Cotswold Evangelical Fellowship
- North Cotswold Foodbank
- CAP - a debt management project
- Compassion – child support charity
- Hope for Justice
- International Justice Ministry
- Open Doors – persecuted church
- Tewkesbury Borough Council
- British Legion
- Winchcombe Mini VIP's
- Winchcombe Abbey Primary School
- Winchcombe School
- Winchcombe Medical Centre
- Winchcombe British Legion
- Vineyard UK
- Overseas Mission Partners
- Gloucestershire Health and Care NHS Foundation Trust
- Winchcombe NHS Social Prescribers

6. Conclusion

In what has been another year of blessing for us we give thanks for all that has happened, especially the growth that we have experienced on a number of fronts. We recognise the outstanding contribution of all those who have served in so many different ways. We give thanks for all those who have given their time, their resources and their energy, in allowing us to achieve all that we have been able to achieve.

As we look to the future, we do so with excitement and with confidence. We will continue to explore and investigate the many different ways that we believe are before us as we seek to achieve our charitable objectives, step into our mission and fulfil our vision.

Investment Policy

1. The maintenance and enhancement of capital at least in line with inflation over the long term.
2. To obtain a reasonable balance between capital growth and income so that the Charity can meet future as well as current needs.
3. To avoid any investment that is unduly risky.

Financial Review

The total income for the year was £291,870 (2024: £318,103) and total expenditure on charitable activities amounted to £305,160 (2024: £298,124). The balance on unrestricted funds at the year-end was £90,603 (2024: £99,783) and restricted funds £1,005 (2024: £332).

Reserves Policy as at 31 August 2025

The charity trustees have reviewed the reserves available to the charity and have concluded that unrestricted funds not committed or invested in tangible fixed assets should be not less than 3 months of discretionary expenditure including that required to satisfy contractual commitments to staff members and provide working capital for growth as the charity continues to develop.

The current reserves amount to just over £70,000 (between 2 and 3 months) and are invested in a range of fixed interest and equity instruments selected to be readily available if required.

Our declared aspiration is to increase this level of reserves to £78,000 as and when operational funds permit.

Structure, Governance and Management

Governing Document

Encounter Trust Winchcombe is registered as a charity with the Charity Commission. It is a charitable incorporated organisation and was formed under a Deed of Trust dated 4th June 2014.

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

To be eligible for appointment trustees must be 16 years or over and subscribe to the Statement of Beliefs. Two members of the leadership team will also serve as trustees and all trustees except for the senior pastor are selected by the leadership team in consultation with existing trustees.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Encounter Trust Winchcombe
Trustees' Annual Report**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees


[Mark Bailey \(Nov 19, 2025 12:32:24 GMT\)](#)

M. Bailey
Trustee

Encounter Trust Winchcombe
Statement of Financial Activities
for the year ended 31 August 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
	Note				
Income from:					
Donations and legacies	3	268,923	1,346	270,269	287,244
Investments	4	634	-	634	910
Other trading activities	5	20,967	-	20,967	29,949
Total		290,524	1,346	291,870	318,103
Expenditure on:					
Charitable activities	6	302,817	2,343	305,160	298,124
Total		302,817	2,343	305,160	298,124
Net income/(Loss)		(12,293)	(997)	(13,290)	19,979
Transfers between funds		(1,670)	1,670	-	-
Net income before other gains/(losses)		(13,963)	673	(13,290)	19,979
Other gains and losses					
Net gain/losses on investments		4,783	-	4,783	3,276
Net movement in funds		(9,180)	673	(8,507)	23,255
Reconciliation of funds:					
Total funds brought forward		99,783	332	100,115	76,860
Total funds carried forward		90,603	1,005	91,608	100,115

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

All income and expenditure derives from continuing activities.

Encounter Trust Winchcombe
Balance Sheet
as at 31 August 2025

Charity No. 01157308		2025	2024
	Note	£	£
Fixed assets			
Tangible assets	10	624	1,841
Investments	11	72,760	37,855
Total fixed assets		73,384	39,696
Current assets			
Debtors	12	689	689
Cash at bank and in hand		29,537	71,618
Total current assets		30,226	72,307
Liabilities			
Creditors falling due within one year	13	12,002	11,888
Net current assets		18,224	60,419
Total assets less current liabilities		91,608	100,115
Total net assets	14	91,608	100,115
The funds of the Charity			
Unrestricted income funds	15	90,603	99,783
Restricted funds	15	1,005	332
Total charity funds		91,608	100,115

Approved by the trustees and signed on their behalf by:

Mark Bailey

[Mark Bailey \(Nov 19, 2025 12:32:24 GMT\)](#)

M. Bailey
Trustee

Encounter Trust Winchcombe
Notes to the Accounts
for the year ended 31 August 2025

1 Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund Accounting

Unrestricted funds -	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds -	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds -	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds -	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income -	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure -	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies -	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts -	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities -	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Encounter Trust Winchcombe
Notes to the Accounts
for the year ended 31 August 2025

Volunteer help -	The value of any volunteer help received is not included in the accounts.
Investment income -	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets -	This includes and gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets -	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure -	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds -	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities -	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable -	All grant expenditure is accounted for on an actual paid basis plus and accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs -	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure -	These are support costs not allocated to a particular activity.

Taxation

The Charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Encounter Trust Winchcombe
Notes to the Accounts
for the year ended 31 August 2025

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the 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 amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to charity.

Encounter Trust Winchcombe
Notes to the Accounts
for the year ended 31 August 2025

2 Statement of Financial Activities – prior year

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income from:			
Donations and legacies	282,611	4,633	287,244
Investments	910	-	910
Other trading activities	29,949	-	29,949
Total	313,470	4,633	318,103
Expenditure on:			
Charitable activities	293,349	4,775	298,124
Total	293,349	4,775	298,124
Net income	20,121	(142)	19,979
Transfers between funds	-	-	-
Net income before other gains/(losses)	20,121	(142)	19,979
Other gains and losses			
Net gain/losses on investments	3,276	-	3,276
Net movement in funds	23,397	(142)	23,255
Reconciliation of funds:			
Total funds brought forward	76,386	474	76,860
Total funds carried forward	99,783	332	100,115

3 Income from donations and legacies

	2025 £	2024 £
Tithes, offerings and grants	219,192	236,488
Gift aid tax refunds	51,077	50,756
Total	270,269	287,244

Of the £270,269 received in 2025 (2024: £287,244) £1,346 was restricted funds (2024: £4,633) and £268,923 (2024: £282,611) unrestricted funds.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

Encounter Trust Winchcombe
Notes to the Accounts
for the year ended 31 August 2025

4 Income from investments

	2025	2024
	£	£
Lloyds bank interest	342	743
Kingdom bank interest	171	167
Return on investments	121	-
Total	634	910

5 Income from other trading activities

	2025	2024
	£	£
Church events and other income	17,682	26,829
Rental income	3,285	3,120
Total	20,967	29,949

6 Analysis of expenditure on charitable activities

	2025	2024
	£	£
Ministry support	187,966	170,913
Gift and donations	3,900	9,182
Motor, travel, pastoral and entertainment	5,054	4,511
Sundry expenditure	8,232	6,043
Conferences, training and event costs	12,924	10,823
Food and drink	2,687	4,023
Book, tapes and resources	3,644	4,129
Property costs	42,004	51,039
Depreciation	1,420	1,844
Administration	35,457	33,817
Accountancy	1,872	1,800
Total	305,160	298,124

Of the £305,160 expenditure in 2025 (2024: £298,124) £302,817 was charged to unrestricted funds (2024: £293,349) and £2,343 to restricted funds (2024: £4,775).

Encounter Trust Winchcombe
Notes to the Accounts
for the year ended 31 August 2025

7 Analysis of staff costs and trustee remuneration

	2025	2024
	£	£
Salaries and wages	167,570	148,077
Employer's national insurance	8,935	12,859
Employer contribution to Pension Scheme	7,745	7,136
Total	184,250	168,072

No employees had emoluments in excess of £60,000 (2024: Nil).

During the year the Trustees, and their related parties, received remuneration from the charity as permitted by the Trust deed as follows:

	2025	2024
	£	£
M Bailey (Trustee):		
Salary	50,895	48,408
Employer's national insurance	6,239	5,425
Employer contribution to Pension Scheme	2,545	2,420
	59,679	56,253
	£	£
K Bailey (Non-Trustee related party):		
Salary	40,715	33,216
Employer's national insurance	4,782	3,329
Employer contribution to Pension Scheme	2,036	1,661
	47,533	38,206

During the year the trustees and their spouses and key management personnel donated £33,100 to the charity in total (2024: £23,853) and were reimbursed motor and other expenses of £5,304 (2024: £3,217).

8 Staff numbers

The average monthly number of employees during the year was as follows:

	2025	2024
	Number	Number
Church management	6	5

9 Related party transactions

Encounter Trust Winchcombe is the sole trustee of the Matilda Swinburne Trust which has legal ownership of the church building and No 9 Gretton Road both of which are used by Encounter Trust Winchcombe at no extra cost.

Encounter Trust Winchcombe
Notes to the Accounts
for the year ended 31 August 2025

10 Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost:			
As at 01.09.2024	55,004	41,566	96,570
Additions	-	203	203
As at 31.08.2025	<u>55,004</u>	<u>41,769</u>	<u>96,773</u>
Depreciation:			
As at 01.09.2024	54,470	40,259	94,729
Charge for year	534	1,186	1,720
As at 31.08.2025	<u>55,004</u>	<u>41,445</u>	<u>96,449</u>
Net book value:			
As at 31.08.2025	<u>0</u>	<u>324</u>	<u>324</u>
As at 31.08.2024	<u>534</u>	<u>1,307</u>	<u>1,841</u>

11 Investments

	2025 £	2024 £
Market value of investments at 1 st September	37,855	14,580
Purchases at cost	30,000	19,999
Interest income	121	-
Movement in market value – unrealised gain/(loss)	<u>4,784</u>	<u>3,276</u>
Market value of investments at 31 st August	<u>72,760</u>	<u>37,855</u>

12 Debtors

	2025 £	2024 £
Prepayments and accrued income	-	-
Other debtors	<u>689</u>	<u>689</u>
Total	<u>689</u>	<u>689</u>

Encounter Trust Winchcombe
Notes to the Accounts
for the year ended 31 August 2025

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	36	2,147
Accruals	1,872	1,800
Other creditors	4,054	2,158
Taxation and social security costs	6,040	5,783
Total	12,002	11,888

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Tangible fixed assets	624	-	624
Investments	72,760	-	72,760
Cash at bank and in hand	28,532	1,005	29,537
Other net current assets/(liabilities)	(11,313)	-	(11,313)
Total	90,603	1,005	91,608

15 Analysis of charitable funds

Analysis of movements in restricted funds

	Balance 01.09.2024	Incoming resources	Resources expended	Transfers	Funds 31.08.2025
	£	£	£	£	£
Dorcas fund	300	-	-	(300)	-
Restricted giving:					
Life Line	382	1,271	(1,063)	300	890
Kintsugi donations	60	60	(5)	-	115
Stacey Speight	(10)	-	(623)	633	-
Peter Wiles International	(400)	-	-	400	-
Justice Mission	-	-	(150)	150	-
Isaiah 61 Movement	-	-	(360)	360	-
Other	-	15	(142)	127	-
Total	332	1,346	(2,343)	1,670	1,005

The restricted funds are for specific projects in the church's activities and pastoral care. Funding deficits are covered by transfers in from unrestricted funds.

Encounter Trust Winchcombe
Notes to the Accounts
for the year ended 31 August 2025

Analysis of movements in unrestricted funds

	Balance 01.09.2024	Incoming resources	Resources expended	Unrealised gain	Funds 31.08.2025
	£	£	£	£	£
General Fund	99,783	290,524	(302,817)	4,783	92,273
Transfers	-	-	(1,670)	-	(1,670)
Total	<u>99,783</u>	<u>290,524</u>	<u>(304,487)</u>	<u>4,783</u>	<u>90,603</u>

Name of unrestricted fund	Description, nature and purpose of the fund
General fund	The 'free reserves' after allowing for all designated funds

16 Other financial commitments

The charity has a lease for the rental of a printer at a cost of £201 per quarter. At 31st August 2025 £1,213 remains outstanding. (2024: £2,017).

17 Independent examination fees

Beaufort Chancery Limited Chartered Accountants continued their appointment as independent examiner during the year.

Fees were payable as follows:

	2025	2024
	£	£
Independent examination	312	300
Accountancy services	1,560	1,500
Total	<u>1,872</u>	<u>1,800</u>

Encounter Trust Winchcombe
Notes to the Accounts
for the year ended 31 August 2025

	Total funds 2025 £	Total funds 2024 £
Income		
Tithes, offerings and grants	219,192	236,488
Tax refunds	51,077	50,756
Rental income	3,285	3,120
Other income and church events	17,682	26,829
Interest	634	910
Total Income	<u>291,870</u>	<u>318,103</u>
Expenditure		
Ministry		
Ministry support and salaries	187,966	170,913
General Giving	3,900	9,182
Motor, travel, pastoral and entertainment	5,054	4,511
Sundry expenses and fees	8,232	6,043
Conferences, training and event costs	12,924	10,823
Food and drink	2,687	4,023
Books, tapes and resources	3,644	4,129
	<u>224,407</u>	<u>209,624</u>
Property		
Rent and utilities	11,385	10,820
Repairs and maintenance	22,739	32,839
Insurance	3,518	3,324
Cleaning and hygiene	4,362	4,056
	<u>42,004</u>	<u>51,039</u>
Management and Administration		
Depreciation	1,420	1,844
Printing, postage, stationery, advertising and computer cost	9,501	9,996
Telephone	7,815	6,303
Accountancy	1,872	1,800
Legal and professional services	1,084	2,964
Administration services	3,495	3,327
Subscriptions and licenses	1,933	1,249
Vineyard	10,500	9,000
Bank charges	1,129	978
	<u>38,749</u>	<u>37,461</u>
Total Expenditure	<u>305,160</u>	<u>298,124</u>
Unrealised gain/(loss) on investments	4,783	3,276
Total funds carried forward	<u>(8,507)</u>	<u>23,255</u>

20250831 Encounter Trust Winchcombe Accounts FINAL 191125

Final Audit Report

2025-11-19

Created:	2025-11-19
By:	Roger Moore (accounts@beaufortchancery.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAKC44oRY3SdNKP8BnBAtujVa0aNlvSYZ-

"20250831 Encounter Trust Winchcombe Accounts FINAL 191125" History

-  Document created by Roger Moore (accounts@beaufortchancery.com)
2025-11-19 - 12:19:38 GMT- IP address: 78.33.60.82
-  Document emailed to r.moore@beaufortchancery.com for signature
2025-11-19 - 12:20:40 GMT
-  Email viewed by r.moore@beaufortchancery.com
2025-11-19 - 12:20:52 GMT- IP address: 78.33.60.82
-  Signer r.moore@beaufortchancery.com entered name at signing as Roger Moore
2025-11-19 - 12:21:23 GMT- IP address: 78.33.60.82
-  Document e-signed by Roger Moore (r.moore@beaufortchancery.com)
Signature Date: 2025-11-19 - 12:21:25 GMT - Time Source: server- IP address: 78.33.60.82
-  Document emailed to mark@encountervineyard.org.uk for signature
2025-11-19 - 12:21:27 GMT
-  Email viewed by mark@encountervineyard.org.uk
2025-11-19 - 12:23:47 GMT- IP address: 81.130.200.179
-  Signer mark@encountervineyard.org.uk entered name at signing as Mark Bailey
2025-11-19 - 12:32:22 GMT- IP address: 81.130.200.179
-  Document e-signed by Mark Bailey (mark@encountervineyard.org.uk)
Signature Date: 2025-11-19 - 12:32:24 GMT - Time Source: server- IP address: 81.130.200.179
-  Agreement completed.
2025-11-19 - 12:32:24 GMT

Accounts

Encounter Trust Winchcombe

Charity No. 01157308

Trustees' Report and Unaudited Accounts

31 August 2024

Encounter Trust Winchcombe
Contents

	Pages
Independent Examiner's Report	3
Trustees' Annual Report	4 to 11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Accounts	14 to 22
Detailed Statement of Financial Activities	23

Encounter Trust Winchcombe
Independent Examiner's Report

Independent Examiner's Report to the trustees of Encounter Trust Winchcombe

I report to the trustees on my examination of the financial statements of Encounter Trust Winchcombe for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.


Roger Moore (Nov 4, 2024 10:09 GMT)

R E Moore FCA
Beaufort Chancery Limited
Chartered Accountants
No 5 The Heights
Weybridge
Surrey
KT13 ONY

Encounter Trust Winchcombe Trustees' Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

The charity's name is Encounter Trust Winchcombe and also operates under the name Encounter Vineyard.

Charity Registration Number: 1157308

Principal and Registered Office: Gretton Road, Winchcombe, Cheltenham, Glos GL54 5EE

Trustees

The following trustees served during the year:

M. Bailey
A. Busby
A. Lee
M. Hayes
M. Dickie
A. Magee

Accountants

Beaufort Chancery Limited
No 5 The Heights
Weybridge
Surrey
KT13 0NY

Objectives and Activities

The main objects of the charity are:

- a) To advance Christianity in Winchcombe and elsewhere.
- b) To relieve poverty and those who are in need because of sickness or age or some other reason.
- c) To advance education within the principles of the Christian faith.
- d) To promote such other charitable objectives as the trustees, consider appropriate.

The main activity of the charity is to advance the Christian faith through the running of a church and related activities and to support mission and those in need or distress.

In planning the activities of the charitable company, the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The charity's activities to advance the Christian faith and support mission and those in need or distress are available to people in the Winchcombe area and elsewhere.

Achievements and Performance

1. Introduction

This past year has been another year for Encounter Vineyard where we have been encouraged by our continued expansion. We have found ourselves continuing to move forwards in what has now been a season of five plus years of continuous growth for the church.

We are grateful for this growth, where what we have experienced has been both numerical, spiritual, financial, with new ministries, additional staffing and increased numbers of volunteers serving.

We recognise too that we are a local church with an increasingly regional influence with more and more people being drawn from an ever-widening geographical circle.

We are grateful for our membership of the Vineyard of UK & Ireland Movement and the benefits of access to the resources they provide for resourcing and equipping. As well as being able to contribute and invest in a movement that is bigger than just us.

This past year has been another year we have given ourselves to helping people 'Find and Follow Jesus' and have seen people find healing from the past, purpose in the present and hope for the future. A church where we have sought to welcome everyone and anyone, recognising the imperfections of us all, affirm the significance of all those who join us and believe in God's ability to bring transformation to our lives.

As always, this has been supported by all those who are Trustees, on the Leadership Team, Staff, volunteers and wider church family.

This past year, in the light of the general decline of the wider church in the nation, we have focussed on how, together, as a church, we are faced with extraordinary possibilities and extraordinary problems. The question we have asked is 'how do we posture ourselves at such a threshold as this?' We have asked the questions: 'How are we doing?' 'What is God saying to us?' and 'Where is He leading us into the future?' We have sought to step into all we believe we have been called to.

In this past year we have celebrated the growth of our celebrations, life groups, youth and kid's ministries, increased numbers at our corporate prayer gatherings (Firefall) and training evenings (Encounter Equip), men's and women's ministries and the new ministries of Lunch Cate and Healing Rooms emerging. We are particularly grateful for the appointment of a youth pastor to the staff team which strengthens us in another key area of ministry. Alongside all of this has been the blessing of finance where the projected deficit for last year of just under £20,000.

Ultimately, it has been a year where we have been reminded once again of the faithfulness of God and we give thanks for and celebrate what we consider to be many clear signs of grace and encouragement within the life of Encounter Vineyard.

2. Mission Vision & Strategy

Our vision continues to combine our charitable objects, based on our Christian faith, the requirements of a growing and vibrant local church, and our desire to serve those around us in the community and beyond in the wider region. Wherever possible we seek to work in collaboration with other agencies in serving those who are vulnerable and in need as we collectively use the resources, we have to make a difference in the lives of others.

Charitable Aims & Activities

To advance the Christian Faith through the leadership of a church and related activities in Winchcombe and the surrounding region. To support mission and those in need or distress.

Vision, Missions Beliefs and Values

At Encounter Vineyard we believe that vision, mission, beliefs and values go hand in hand. Our vision and mission determine the direction and destination of the church, and our beliefs and values determine the culture.

Our Mission (What we exist for)

We want to create a church culture where together we Practice the Way of Jesus.

We want to create a church culture where we collectively help people encounter God: find freedom from the past, purpose for the present and hope for the future.

Our Vision (What it will look like)

To be a community that is devoted to Jesus, irrevocably committed to loving and supporting one another, and relentlessly dedicated to serving those in the community and beyond, as we share God's love and bring hope to those in need.

To be a community where everyone is made to feel welcome, where we recognise that nobody is perfect, but that we celebrate everyone's significance, as well as believing that anything is possible.

Our Strategy (what will make this happen)

We believe that strategy is essentially the 'roadmap' that tells us how to get from where we are to where we want to be.

Our leadership has been focusing primarily on what we know and believe about God, and His purpose for us, as this is the most important dimension of who we are at Encounter. We are committed to helping people explore the spiritual side of life and the implications for the whole of life. We seek to make Encounter a place for people in every stage of their spiritual journey...a place where people can belong even before they believe. For those who are curious, as well as those who have been part of the church for many years.

Part of our strategy is to see Encounter's ministry become increasingly innovative, whilst remaining true to our core beliefs, that are ultimately centred in Jesus and His message as found in the Bible.

During this year, the Pastors, Leadership Team and Trustees have sought to:

- Hear what God is saying to us
- Continue to make changes that help us move towards increasing health and effectiveness
- Equip the church for its ministry and mission
- Encourage an enthusiasm that is contagious

3. Spiritual Activity

The primary ways that we determine the spiritual health of Encounter are through our corporate regular worship, our prayer life, belonging, our giving and our serving.

During this past year, as you can see, we have once again seen growth in all these key areas.

Our weekly patterns of worship and engagement have enabled us to gather regularly to celebrate, teach and respond. This happens both in the building and online. Online remains a significant 'gateway' and front door for people who consider joining the church.

We have continued to see the development of our corporate worship and we recognise that in the near future we will have to create more space for those who are coming to worship with us and are joining the church. We have also been blessed with significant financial gifts that have allowed us to invest in new comfortable seating that has transformed our main place of corporate worship.

Encounter Kids has continued to grow, both with our online contributions, as well as in the building. We are blessed to have a Kids Worker who heads up this key area. Alongside this has been the appointment of a Youth pastor and a Youth Intern, who alongside volunteers have begun to grow and develop this area of ministry.

As always, we are so grateful to our volunteer teams that have helped facilitate the different dimensions of our Sunday ministry, whether in offering welcome, hospitality, leading of worship and supporting the youth and kid's teams.

Along with continued growth on Sundays we have continued to see a growing commitment to Firefall, our corporate prayer meeting. We have also seen increased growth and interest in Encounter Equip, which has become an increasingly interactive and popular arena for discipleship.

We have been blessed to offer services at the key moments in people's lives, with a number of thanksgiving services, funerals, baptisms and this year for the first time, weddings!

Most of what happens here at Encounter Vineyard is only achievable as a result of the many volunteers who serve in the different areas within the life of the church.

We are so grateful for each and every one of them. Whether it is serving in the many and varied ministries, the care and maintenance of the buildings and facilities or the pastoral and leadership support that is needed across the board, we are grateful to partner with so many committed members of the church family.

Once again, we can say that we live with gratitude for the significant increase in revenue streams that have made much of what we're attempting to do possible. We have had a fruitful gift day, as well as increased regular giving, which has meant that we have been able to expand the work that we believe that God has called us to do.

Because we have ever-increasing numbers joining the church, we now have finances that allow us to have reserves that are starting to be in line with our reserves policy, allowing for wise and prudent fiscal control. We give thanks that we are a debt free church, as well as having buildings and facilities that are being continually upgraded, cared for and invested in.

No 9 Counselling continues to be offered to those in the community and beyond, who want to go on a journey of self-exploration, in the context of a safe environment. It is run by one of the Pastors who is a Person-Centred Integrative Counsellor and Spiritual Director.

We have had many encouragements to reflect on during this past year as we have focussed on the theme of 'extraordinary possibilities.' As we keep moving forward, we will do so with an ever-increasing conviction that we exist to bring hope and illumination to those who are in need of hope. But in many ways, we recognise that we are only just 'scratching the surface' of what we are called to do, as we see lives being transformed and changed.

We know that we are called to continue growing and expanding and that we will need to continue to invest in what we would call future 'kingdom growth.'

4. Community Benefit

We understand that our calling on our church is to go beyond just serving inside the walls of Encounter Vineyard. We are constantly looking for opportunities to celebrate all that is good in our community and to honour God by serving others around us.

Through our commitment to the local community and the wider region we aim to bring hope and help to those around us, as well as expressing the heart of all that matters to us at Encounter Vineyard.

Over the past year we have continued to invest in our community and regional involvement. Our buildings have been used most days of the week, with many hundreds of people regularly using the facilities, many of whom are not Church members. Once again, we have seen more people pass through our doors and engage in our activities than the year before.

The following is a list of the activities or events that we have run, supported or sponsor:

Events run by the Trust:

- Sparklers Toddler Group
- Encounter Youth
- Encounter Kids
- Encounter Family Fun
- Alpha Courses
- Encounter Equip
- Firefall
- Seasonal celebrations
- Sunday celebrations
- Online ministry

**Encounter Trust Winchcombe
Trustees' Annual Report**

- Women's Breakfasts
- Women's: Life Line
- Women's Coffee & Co
- Women's: Social Events
- Encounter Craft
- Men's Breakfasts
- Men's: Social events
- Wider Church Family events
- Kintsugi Hope Courses

Events/activities that we have supported/sponsored:

- North Cotswold Foodbank
- CAB
- Hope for Justice
- International Justice Mission
- Is61
- CAP
- Winchcombe Music and Arts Festival
- Winchcombe County Fair
- Wingreen Town
- Winchcombe School Counselling Service
- Radio Winchcombe – community radio recording studio based in our premises
- Churches Together Winchcombe

5. Partnerships

Like many churches we recognise the importance of collaboration. We recognise that we can accomplish more through co-operation than competition. Practically working with others, where possible, helps us concentrate more of our resources on impacting the community and region around us and less on maintenance. It allows us to have a national and international engagement. It allows us to share expertise, be developed, and avoid unnecessary duplication.

During the past year we have collaborated with:

- Churches Together in Winchcombe
- Winchcombe Town Council
- Mid Cotswold Evangelical Fellowship
- North Cotswold Foodbank
- CAP – a debt management project
- Compassion – child support charity
- Hope for Justice
- International Justice Ministry
- Open Doors – persecuted church
- Tewkesbury Borough Council
- British Legion
- Winchcombe Playgroup
- Winchcombe Abbey Primary School
- Winchcombe School

Encounter Trust Winchcombe Trustees' Annual Report

- Winchcombe Medical Centre
- Winchcombe Be Social
- Winchcombe British Legion
- Vineyard UK
- Overseas Mission Partners
- Winchcombe Elderly Day Centre
- Gloucestershire Health and Care NHS Foundation Trust
- Winchcombe NHS Social Prescribers
- Kintsugi Hope

6. Conclusion

In what has been another year of blessing for us we give thanks for all that has happened, especially the growth that we have experienced on a number of fronts. We recognise the outstanding contribution of all those who have served in so many different ways. We give thanks for all those who have given their time, their resources and their energy, in allowing us to achieve all that we have been able to achieve.

As we look to the future, we do so with excitement and with confidence. We will continue to explore and investigate the many different ways that we believe are before us as we seek to achieve our charitable objectives, step into our mission and fulfil our vision.

Investment Policy

1. The maintenance and enhancement of capital at least in line with inflation over the long term.
2. To obtain a reasonable balance between capital growth and income so that the Charity can meet future as well as current needs.
3. To avoid any investment that is unduly risky.

Financial Review

The total income for the year was £318,103 and total expenditure on charitable activities amounted to £298,124. The balance on unrestricted funds at the year end was £99,783 and restricted funds £332.

Reserves Policy as at 31 August 2024

The charity trustees have reviewed the reserves available to the charity and have concluded that unrestricted funds not committed or invested in tangible fixed assets should be not less than 3 months of discretionary expenditure including that required to satisfy contractual commitments to staff members and provide working capital for growth as the charity continues to develop.

The current reserves amount to just over £40,000 (between 2 and 3 months) and are invested in a range of fixed interest and equity instruments selected to be readily available if required.

Our declared aspiration is to increase this level of reserves to £60,000 as and when operational funds permit.

Structure, Governance and Management

Governing Document

Encounter Trust Winchcombe is registered as a charity with the Charity Commission. It is a charitable incorporated organisation and was formed under a Deed of Trust dated 4th June 2014.

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

To be eligible for appointment trustees must be 16 years or over and subscribe to the Statement of Beliefs. Two members of the leadership team will also serve as trustees and all trustees except for the senior pastor are selected by the leadership team in consultation with existing trustees.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees


mark Bailey (Nov 4, 2024 11:05 GMT)

M. Bailey
Trustee

Encounter Trust Winchcombe
Statement of Financial Activities
for the year ended 31 August 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Note				
Income from:					
Donations and legacies	3	282,611	4,633	287,244	214,836
Investments	4	910	-	910	596
Other trading activities	5	29,949	-	29,949	10,592
Total		313,470	4,633	318,103	226,024
Expenditure on:					
Charitable activities	6	293,349	4,775	298,124	223,407
Total		293,349	4,775	298,124	223,407
Net income		20,121	(142)	19,979	2,617
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		20,121	(142)	19,979	2,617
Other gains and losses					
Net gain/losses on investments		3,276	-	3,276	(920)
Net movement in funds		23,397	(142)	23,255	1,697
Reconciliation of funds:					
Total funds brought forward		76,386	474	76,860	75,163
Total funds carried forward		99,783	332	100,115	76,860

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

All income and expenditure derives from continuing activities.

Encounter Trust Winchcombe
Balance Sheet
as at 31 August 2024

Charity No. 01157308		2024	2023
	Note	£	£
Fixed assets			
Tangible assets	10	1,841	2,743
Investments	11	37,855	14,580
Total fixed assets		39,696	17,323
Current assets			
Debtors	12	689	3,524
Cash at bank and in hand		71,618	62,581
Total current assets		72,307	66,105
Liabilities			
Creditors falling due within one year	13	11,888	6,568
Net current assets		60,419	59,537
Total assets less current liabilities		100,115	76,860
Total net assets	14	100,115	76,860
The funds of the Charity			
Unrestricted income funds	15	99,783	76,386
Restricted funds	15	332	474
Total charity funds		100,115	76,860

Approved by the trustees and signed on their behalf by:

mark Bailey
 mark Bailey (Nov 4, 2024 11:05 GMT)

M. Bailey
 Trustee

1 Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund Accounting

Unrestricted funds -	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds -	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds -	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds -	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income -	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure -	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies -	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts -	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities -	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Encounter Trust Winchcombe
Notes to the Accounts
for the year ended 31 August 2024

Volunteer help -	The value of any volunteer help received is not included in the accounts.
Investment income -	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets -	This includes and gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets -	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure -	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds -	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities -	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable -	All grant expenditure is accounted for on an actual paid basis plus and accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs -	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure -	These are support costs not allocated to a particular activity.

Taxation

The Charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the 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 amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to charity.

Encounter Trust Winchcombe
Notes to the Accounts
for the year ended 31 August 2024

2 Statement of Financial Activities – prior year

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income and endowments from:			
Donations and legacies	212,754	2,082	214,836
Investments	596	-	596
Other trading activities	10,592	-	10,592
Total	223,942	2,082	226,024
Expenditure on:			
Charitable activities	221,499	1,908	223,407
Total	221,499	1,908	223,407
Net income	2,443	174	2,617
Transfers between funds	-	-	-
Net income before other gains/(losses)	2,443	174	2,617
Other gains and losses			
Net gain/losses on investments	(920)	-	(920)
Net movement in funds	1,523	174	1,697
Reconciliation of funds:			
Total funds brought forward	74,863	300	75,163
Total funds carried forward	76,386	474	76,860

3 Income from donations and legacies

	2024 £	2023 £
Tithes, offerings and grants	236,488	175,389
Gift aid tax refunds	50,756	39,447
Total	287,244	214,836

Of the £287,244 received in 2024 (2023: £214,836) £4,633 was restricted funds (2023: £2,082) and £282,611 (2023: £212,754) unrestricted funds.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

Encounter Trust Winchcombe
Notes to the Accounts
for the year ended 31 August 2024

4 Income from investments

	2024	2023
	£	£
Lloyds bank interest	743	226
Kingdom bank interest	167	-
Return on investments	-	370
Total	910	596

5 Income from other trading activities

	2024	2023
	£	£
Church events and other income	26,435	7,649
Rental income	3,120	2,943
Total	29,555	10,592

6 Analysis of expenditure on charitable activities

	2024	2023
	£	£
Ministry support	170,913	133,748
Gift and donations	9,182	4,278
Motor, travel, pastoral and entertainment	4,511	3,652
Sundry expenditure	6,043	1,109
Conferences, training and event costs	10,823	11,837
Food and drink	4,023	1,888
Book, tapes and resources	4,129	2,136
Property costs	51,039	33,789
Depreciation	1,844	2,180
Administration	33,817	26,990
Accountancy	1,800	1,800
Total	298,124	223,407

Of the £298,124 expenditure in 2024 (2023: £223,407) £293,349 was charged to unrestricted funds (2023: £221,499) and £4,775 to restricted funds (2023: £1,908).

Encounter Trust Winchcombe
Notes to the Accounts
for the year ended 31 August 2024

7 Analysis of staff costs and trustee remuneration

	2024	2023
	£	£
Salaries and wages	148,077	121,064
Employer's national insurance	12,859	6,715
Employer contribution to Pension Scheme	7,136	5,969
Total	168,072	133,748

No employees had emoluments in excess of £60,000 (2023: Nil).

During the year the Trustees, including their related parties, received remuneration from the charity as permitted by the Trust deed as follows:

	2024	2023
	£	£
M & K Bailey:		
Salary	81,624	73,068
Employer's national insurance	8,754	4,351
Employer contribution to Pension Scheme	4,081	3,654
	94,459	81,073

K Bailey a related party to M Bailey and not a Trustee.

During the year the trustees and their spouses and key management personnel donated £23,853 to the charity in total (2023: £26,828).

During the year the trustees were reimbursed motor and other expenses of £3,217 (2023: £986).

8 Staff numbers

The average monthly number of employees during the year was as follows:

	2024	2023
	Number	Number
Church management	5	4

9 Related party transactions

Encounter Trust Winchcombe is the sole trustee of the Matilda Swinburne Trust which has legal ownership of the church building and No 9 Gretton Road both of which are used by Encounter Trust Winchcombe at no extra cost.

Encounter Trust Winchcombe
Notes to the Accounts
for the year ended 31 August 2024

10 Tangible fixed assets

	Fixtures and fittings	Equipment	Total
	£	£	£
Cost:			
As at 01.09.2023	55,004	40,623	95,627
Additions	-	943	943
As at 31.08.2024	<u>55,004</u>	<u>41,566</u>	<u>96,570</u>
Depreciation:			
As at 01.09.2023	53,935	38,949	92,884
Charge for year	535	1,310	1,845
As at 31.08.2024	<u>54,470</u>	<u>40,259</u>	<u>94,729</u>
Net book value:			
As at 31.08.2024	<u>534</u>	<u>1,307</u>	<u>1,841</u>
As at 31.08.2023	<u>1,069</u>	<u>1,674</u>	<u>2,743</u>

11 Investments

	2024	2023
	£	£
Market value of investments at 1 st September	14,580	-
Purchases at cost	19,999	15,500
Movement in market value – unrealised gain/(loss)	<u>3,276</u>	<u>(920)</u>
Market value of investments at 31 st August	<u>37,855</u>	<u>14,580</u>

12 Debtors

	2024	2023
	£	£
Prepayments and accrued income	-	351
Other debtors	<u>689</u>	<u>3,173</u>
Total	<u>689</u>	<u>3,524</u>

Encounter Trust Winchcombe
Notes to the Accounts
for the year ended 31 August 2024

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,147	6
Accruals	1,800	2,138
Other creditors	2,158	383
Taxation and social security costs	5,783	4,041
Total	11,888	6,568

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Tangible fixed assets	1,841	-	1,841
Investments	37,855	-	37,855
Cash at bank and in hand	71,286	332	71,618
Other net current assets/(liabilities)	(11,199)	-	(11,199)
Total	99,783	332	100,115

15 Analysis of charitable funds

Analysis of movements in restricted funds

	Balance 01.09.2023	Incoming resources	Resources expended	Transfers	Funds 31.08.2024
	£	£	£	£	£
Dorcas fund	300	-	-	-	300
Restricted giving:					
Life Line	174	1,083	(875)	-	382
Kintsugi donations	-	60	-	-	60
Stacey Speight	-	890	(900)	-	(10)
Peter Wiles	-	2,600	(3,000)	-	(400)
Total	474	4,633	(4,775)	-	332

The restricted funds are for specific projects in the church's activities and pastoral care.

Encounter Trust Winchcombe
Notes to the Accounts
for the year ended 31 August 2024

Analysis of movements in unrestricted funds

	Balance 01.09.2023 £	Incoming resources £	Resources expended £	Unrealised gain £	Funds 31.08.2024 £
General Fund	76,386	313,470	(293,349)	3,276	99,783
Total	<u>76,386</u>	<u>313,470</u>	<u>(293,349)</u>	<u>3,276</u>	<u>99,783</u>

Name of unrestricted fund	Description, nature and purpose of the fund
General fund	The 'free reserves' after allowing for all designated funds

16 Other financial commitments

The charity has a lease for the rental of a printer at a cost of £201 per quarter. At 31st August 2024 £2,017 remains outstanding. (2023: £2,821).

17 Independent examination fees

Beaufort Chancery Limited Chartered Accountants accepted the appointment as independent examiner during the year, taking over from A J Carter & Co Chartered Accountants.

Fees were payable as follows:

	2024 £	2023 £
Independent examination	300	300
Accountancy services	1,500	1,500
Total	<u>1,800</u>	<u>1,800</u>

Encounter Trust Winchcombe
Detailed Statement of Financial Activities
for the year ended 31 August 2024

	Total funds 2024 £	Total funds 2023 £
Income		
Tithes, offerings and grants	236,488	175,389
Tax refunds	50,756	39,447
Rental income	3,120	2,943
Other income and church events	26,829	7,649
Interest	910	596
Total Income	318,103	226,024
Expenditure		
Ministry		
Ministry support and salaries	170,913	133,748
General Giving	9,182	4,278
Motor, travel, pastoral and entertainment	4,511	3,652
Sundry expenses and fees	6,043	1,109
Conferences, training and event costs	10,823	11,837
Food and drink	4,023	1,888
Books, tapes and resources	4,129	2,136
	209,624	158,648
Property		
Rent and utilities	10,820	8,204
Repairs and maintenance	32,839	18,987
Insurance	3,324	2,972
Cleaning and hygiene	4,056	3,626
	51,039	35,969
Management and Administration		
Depreciation	1,844	2,180
Printing, postage, stationery, advertising and computer cost	9,996	12,748
Telephone	6,303	4,799
Accountancy	1,800	1,800
Legal and professional services	2,964	-
Administration services	3,327	2,968
Subscriptions and licenses	1,249	1,668
Vineyard	9,000	4,550
Bank charges	978	257
	37,461	28,790
Total Expenditure	298,124	223,407
Unrealised gain/(loss) on investments	3,276	(920)
Total funds carried forward	23,255	1,697

20240831 Encounter Trust Winchcombe Accounts FINAL 041124

Final Audit Report

2024-11-04

Created:	2024-11-04
By:	Roger Moore (accounts@beaufortchancery.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAzd2UX8xuSy6jbW6y-7-JCGOQO2jb_N6_

"20240831 Encounter Trust Winchcombe Accounts FINAL 041124" History

-  Document created by Roger Moore (accounts@beaufortchancery.com)
2024-11-04 - 09:58:52 GMT- IP address: 78.33.60.82
-  Document emailed to r.moore@beaufortchancery.com for signature
2024-11-04 - 10:00:08 GMT
-  Email viewed by r.moore@beaufortchancery.com
2024-11-04 - 10:08:23 GMT- IP address: 78.33.60.82
-  Signer r.moore@beaufortchancery.com entered name at signing as Roger Moore
2024-11-04 - 10:09:05 GMT- IP address: 78.33.60.82
-  Document e-signed by Roger Moore (r.moore@beaufortchancery.com)
Signature Date: 2024-11-04 - 10:09:07 GMT - Time Source: server- IP address: 78.33.60.82
-  Document emailed to mark@encountervineyard.org.uk for signature
2024-11-04 - 10:09:08 GMT
-  Email viewed by mark@encountervineyard.org.uk
2024-11-04 - 11:03:21 GMT- IP address: 86.183.86.190
-  Signer mark@encountervineyard.org.uk entered name at signing as mark Bailey
2024-11-04 - 11:05:04 GMT- IP address: 86.183.86.190
-  Document e-signed by mark Bailey (mark@encountervineyard.org.uk)
Signature Date: 2024-11-04 - 11:05:06 GMT - Time Source: server- IP address: 86.183.86.190
-  Agreement completed.
2024-11-04 - 11:05:06 GMT

Accounts

ENCOUNTER TRUST WINCHCOMBE

Accounts – 31st August 2023

ENCOUNTER TRUST WINCHCOMBE

Charity number: 1157308

Accounts – 31st August 2023

INDEX

- 1-7. Report of the Trustees and General Information
- 8. Independent Examiner's Report to the Trustees
- 9. Statement of Financial Activities
- 10. Balance Sheet
- 11-17. Notes to the Accounts
- 18. Income and Expenditure Account

**REPORT OF THE TRUSTEES
for the year ended 31st August 2023**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31st August 2023.

The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and complies with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (second edition) (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland FRS 102) issued in October 2019 and Financial Reporting Standard FRS 102.

Reference and Administration Details

The charity's name is Encounter Trust Winchcombe and also operates under the name Encounter Vineyard.

Charity Registration Number: 1157308

Principal and Registered Office: Gretton Road, Winchcombe, Cheltenham, Glos GL54 5EE

Trustees

The Trustees and officers who served during the year and since the year end were as follows:

Mr A C Magee
Mrs B Coupe deceased
Mr M Bailey
Mr M Dickie
Mr A Lee
Mr M Hayes
Mrs A J Busby (appointed 25th July 2023)

Objectives and Activities

The main objects of the charity are:

- a) To advance Christianity in Winchcombe and elsewhere.
- b) To relieve poverty and those who are in need because of sickness or age or some other reason.
- c) To advance education within the principles of the Christian faith.
- d) To promote such other charitable objectives as the trustees consider appropriate.

The main activity of the charity is to advance the Christian faith through the running of a church and related activities and to support mission and those in need or distress.

In planning the activities of the charitable company the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The charity's activities to advance the Christian faith and support mission and those in need or distress are available to people in the Winchcombe area and elsewhere.

Achievements and Performance

1. Introduction

This past year has been another encouraging year for Encounter Vineyard Church. We have continued to expand and move forwards in this current season for the church.

Whilst at a national level we know that many churches have struggled to re-establish themselves numerically, financially and in terms of volunteers serving, we are grateful that we have continued to expand. This growth has happened on a number of fronts: it is numerical and spiritual, it has happened in terms of depth and breadth, as well as an increasing impact both locally and regionally. We recognise that we are increasingly becoming a local church with a regional influence with more and more people being drawn from an ever-widening geographical circle.

REPORT OF THE TRUSTEES
for the year ended 31st August 2023 (Continued)

Achievements and Performance (continued)

1. Introduction (continued)

In the midst of all that we give thanks for, we recognised that it would be healthy for us to belong to a wider movement. During this year we have collectively been on a journey of exploring and discerning a number of options. After a period of conversation, discussion and prayer, the wider church, leadership and trustees felt it was right to accept the invitation from the Vineyard of UK & Ireland Movement to join their association.

This year, as we have continued to give ourselves to helping people ‘Find and Follow Jesus.’ We have seen people find healing from the past, purpose in the present and hope for the future. We have had an ongoing sense of focus and direction as we have given ourselves to our mission and vision. There has been the miracle of financial provision for all that we engage in, as the wider church family have given to our vision and mission.

As always, this has been supported by all those who are Trustees, on the Leadership Team, Staff, volunteers and wider church family.

We celebrate what we consider to be many clear signs of grace and encouragement within the life of Encounter Vineyard. For some there was the opportunity to travel on pilgrimage to the Holy Land, a deeply moving and enriching trip. Our Sunday Celebrations and Firefall Prayer Meetings have continued to develop and we are especially grateful for the ever-increasing impact of our worship teams. We continue to see development in our weekly rhythms, with Open Space and the impact of Encounter Equip. There has been significant growth in our Men’s and Women’s ministry and we have been encouraged by our different courses, like Alpha and Kintsugi. Our Kids and Youth work has continued to develop and during this time we are thrilled to have been able to appoint a Kids Worker.

We have also been encouraged by our engagement with the wider community through our Café Lunches, Family Fun and Sparks Toddlers activities, engagement with other local churches and our counselling ministry. Alongside this is our investment in hosting and supporting the local Foodbank, the work of CAB and Radio Winchcombe.

Ultimately, it has been a year where we have been reminded once again of the faithfulness of God. Whether it is increasing numbers being gathered into the life of the church, new initiatives and partnerships being launched, the ever-improving financial provision for all that we are doing, an ever-increasing impact in the community and the wider region, we give thanks to God for His goodness, provision and faithfulness.

2. Mission, Vision & Strategy

Our vision continues to combine our charitable objects, based on our Christian faith, the requirements of a growing and vibrant local church, and our desire to serve those around us in the community and beyond in the wider region. Wherever possible we seek to work in collaboration with others agencies in serving those who are vulnerable and in need as we collectively use the resources we have to make a difference in the lives of others.

Charitable Aims & Activities

To advance the Christian Faith through the leadership of a church and related activities in Winchcombe and the surrounding region. To support mission and those in need or distress.

Vision, Missions Beliefs and Values

At Encounter we believe that vision, mission, beliefs and values go hand in hand. Our vision and mission determine the direction and destination of the church, and our beliefs and values determine the culture.

Our Mission (What we exist for)

We want to create a church culture where together we Practice the Way of Jesus.

We want to create a church culture where we collectively help people encounter God: find freedom from the past, purpose for the present and hope for the future.

REPORT OF THE TRUSTEES
for the year ended 31st August 2023 (Continued)

Achievements and Performance (Continued)

2. Mission, Vision & Strategy (Continued)

Our Vision (What it will look like)

To be a community that is devoted to Jesus, irrevocably committed to loving and supporting one another, and relentlessly dedicated to serving those in the community and beyond, as we share God's love and bring hope to those in need.

To be a community where everyone is made to feel welcome, where we recognise that nobody is perfect, but that we celebrate everyone's significance, as well as believing that anything is possible.

Our Strategy (what will make this happen)

We believe that strategy is essentially the 'roadmap' that tells us how to get from where we are to where we want to be.

Our leadership has been focusing primarily on what we know and believe about God, and His purpose for us, as this is the most important dimension of who we are at Encounter. We are committed to helping people explore the spiritual side of life and the implications for the whole of life. We seek to make Encounter a place for people in every stage of their spiritual journey...a place where people can belong even before they believe. For those who are curious, as well as those who have been part of the church for many years.

Part of our strategy is to see Encounter's ministry become increasingly innovative, whilst remaining true to our core beliefs, that are ultimately centred in Jesus and His message as found in the Bible.

During this year, the Pastors, Leadership Team and Trustees have sought to:

- Hear what God is saying to us
- Continue to make changes that help us move towards increasing health and effectiveness
- Equip the church for its ministry and mission
- Encourage an enthusiasm that is contagious

3. Spiritual Activity

The primary ways that we determine the spiritual health of Encounter are through our corporate regular worship, our prayer life, belonging, our giving and our serving.

During this past year, we have once again seen growth in all of these key areas.

Our weekly patterns of worship and engagement have enabled us to gather regularly to celebrate, teach and respond. This happens both in the building and online.

We have continued to see the development of our corporate worship, with worship leaders and growing teams who have played a significant role in serving in this key area of ministry.

Encounter Kids has continued to grow, both with our online contributions, as well as in the building. We are blessed to have a Kids Worker who heads up this key area. Alongside this has been the development of Encounter Youth, with a team that now lead this for us but with the hope of appointing a Youth Pastor in the coming year

As always, we are so grateful to our volunteer teams that have helped facilitate the different dimensions of our Sunday ministry over the past year.

Along with continued growth on Sundays we have continued to see a growing commitment to Firefall, our corporate prayer meeting. We have also seen increased growth in Encounter Equip, which has become an increasingly interactive and popular arena for discipleship.

REPORT OF THE TRUSTEES
for the year ended 31st August 2023 (Continued)

Achievements and Performance (Continued)

3. Spiritual Activity (Continued)

Most of what happens here at Encounter is only achievable as a result of the many volunteers who serve in the different areas within the life of Encounter. We are so grateful for each and every one of them. Whether it is serving in the many and varied ministries, the care and maintenance of the buildings and facilities or the pastoral and leadership support that is needed across the board, we are grateful to partner with so many committed members of the church family.

Once again, we can say that we live with gratitude for the significant increase in revenue streams that have made much of what we're attempting to do possible. We have had a fruitful gift day, as well as increased regular giving, which has meant that we have been able to expand the work that we believe that God has called us to do.

As already noted, there have been the ever-increasing numbers joining the church and for the first time, finances that allow us to have reserves that are starting to be in line with our reserves policy, allowing for wise and prudent fiscal control. We give thanks that we are a debt free church, as well having buildings and facilities that are being continually upgraded, cared for and invested in.

No 9 Counselling continues to be offered to those in the community and beyond, who want to go on a journey of self-exploration, in the context of a safe environment. It is run by one of the Pastors who is a Person Centered Integrative Counsellor and Spiritual Director.

We have had many encouragements to reflect on during this past year as we have focussed on the theme that 'With God Anything is Possible.' This was the major focus of our vision during the past year as we also emphasised the belief that there is nobody that God can't reach, nobody that God can't use and no place that He can't revive. As we keep moving forward, we will do so with an ever-increasing conviction that we exist to bring hope and illumination to those who are in need of hope. But in many ways, we recognise that we are only just 'scratching the surface' of what we are called to do, as we see lives being transformed and changed.

We know that we are called to continue growing and expanding and that we will need to continue to invest in what we would call future 'kingdom growth.'

4. Community Benefit

We understand that our calling on our church is to go beyond just serving inside the walls of Encounter Vineyard. We are constantly looking for opportunities to celebrate all that is good in our community and to honour God by serving others around us. Through our commitment to the local community and the wider region we aim to bring hope and help to those around us, as well as expressing the heart of all that matters to us at Encounter Vineyard.

Over the past year we have continued to invest in our community and regional involvement. Our buildings have been used most days of the week, with many hundreds of people regularly using the facilities, many of whom are not Church members. Once again, we have seen more people pass through our doors and engage in our activities than the year before.

The following is a list of the activities or events that we have run, supported or sponsored:

Events run by the Trust:

- Sparklers Toddler Group
- Encounter Youth
- Encounter Kids
- Encounter Family Fun
- Alpha Courses
- Encounter Equip
- Firefall
- Seasonal celebrations

REPORT OF THE TRUSTEES
for the year ended 31st August 2023 (Continued)

Achievements and Performance (continued)

4. Community Benefit (continued)

Events run by the Trust (continued):

- Sunday celebrations
- Online ministry
- Women's Breakfasts
- Women's: Life Line
- Women's: Coffee & Co
- Women's: Social events
- Encounter Craft
- Men's Breakfast's
- Men's: Social events
- Wider Church Family events
- Kintsugi Hope Courses

Events/activities that we have supported/sponsored:

- North Cotswold Foodbank
- CAB
- Hope for Justice
- International Justice Mission
- CAP
- Winchcombe Music and Arts Festival
- Winchcombe County Fair
- Wingreen Town
- Winchcombe School Counselling Service
- Radio Winchcombe – community radio recording studio based in our premises
- Churches Together Winchcombe

5. Partnerships

Like many churches we recognise the importance of collaboration. We recognise that we can accomplish more through co-operation than competition. Practically working with others, where possible, helps us concentrate more of our resources on impacting the community and region around us and less on maintenance. It allows us to have a national and international engagement. It allows us to share expertise, be developed, and avoid unnecessary duplication.

During the past year we have collaborated with:

- Churches Together in Winchcombe
- Winchcombe Town Council
- Mid Cotswold Evangelical Fellowship
- WAM Youth
- North Cotswold Foodbank
- CAP - a debt management project
- Compassion – child support charity
- Hope for Justice
- International Justice Ministry
- Open Doors – persecuted church
- Tewkesbury Borough Council
- Winchcombe Playgroup
- Winchcombe Abbey Primary School
- Winchcombe School
- Winchcombe Medical Centre
- Winchcombe Be Social
- Winchcombe British Legion
- Vineyard UK

REPORT OF THE TRUSTEES
for the year ended 31st August 2023 (Continued)

Achievements and Performance (continued)

5. Partnerships (continued)

- Overseas Mission Partners
- Winchcombe Elderly Day Centre
- Gloucestershire Health and Care NHS Foundation Trust
- Winchcombe NHS Social Prescribers
- Kintsugi Hope

6. Conclusion

In what has been a dynamic and stretching year for us we give thanks for all that has happened in the last year, especially the growth that we have experienced on a number of fronts. We recognise the outstanding contribution of all those who have served in so many different ways. We give thanks for all those who have given their time, their resources and their energy, in allowing us to achieve all that we have been able to achieve.

As we look to the future, we do so with excitement and with confidence. We will continue to explore and investigate the many different ways that we believe are before us as we seek to achieve our charitable objectives, step into our mission and fulfil our vision.

Investment Policy

1. The maintenance and enhancement of capital at least in line with inflation over the long term.
2. To obtain a reasonable balance between capital growth and income so that the Charity can meet future as well as current needs.
3. To avoid any investment that is unduly risky.

Financial Review

The total income for the year was £226,024 and total expenditure on charitable activities amounted to £223,407. The balance on unrestricted funds at the year end was £76,386 and restricted funds £474.

Reserves Policy

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. It has a policy whereby unrestricted funds not committed or invested in tangible fixed assets held by the charity should be not less than £30,000. This represents less than 20% of all budgeted expenditure for the year and it remains our medium term year ambition to increase the reserves to £60,000 if at all possible. The reserves are needed to meet the ongoing working capital requirement of the charity as it continues to grow and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

Structure, Governance and Management

Governing Document

Encounter Trust Winchcombe is registered as a charity with the Charity Commission. It is a charitable incorporated organisation and was formed under a Deed of Trust dated 4th June 2014.

REPORT OF THE TRUSTEES
for the year ended 31st August 2023 (Continued)

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

To be eligible for appointment trustees must be 16 years or over and subscribe to the Statement of Beliefs. Two members of the leadership team will also serve as trustees and all trustees except for the senior pastor are selected by the leadership team in consultation with existing trustees.

Signed on behalf of the trustees by:


.....
M Bailey = Trustee

Winchcombe

9th February 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Encounter Trust Winchcombe for the year ended 31st August 2023.

Responsibilities and Basis of Report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A P Williams BSc FCCA

A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

9th February 2024

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st August 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income from:					
Donations	3	212,754	2,082	214,836	168,434
Other trading activities	4	10,592	-	10,592	8,250
Investments	5	596	-	596	7
Total incoming resources		<u>223,942</u>	<u>2,082</u>	<u>226,024</u>	<u>176,691</u>
Expenditure on:					
Charitable activities	6	<u>221,499</u>	<u>1,908</u>	<u>223,407</u>	<u>177,257</u>
Total expenditure		<u>221,499</u>	<u>1,908</u>	<u>223,407</u>	<u>177,257</u>
Net income/(expenditure) and net movement in funds for the year		2,443	174	2,617	(566)
Transfer between funds		-	-	-	-
Other recognised gains and losses					
Unrealised gains/(losses) on revaluation of investments		(920)	-	(920)	-
Net movement in funds		<u>1,523</u>	<u>174</u>	<u>1,697</u>	<u>(566)</u>
Reconciliation of funds					
Total funds brought forward		<u>74,863</u>	<u>300</u>	<u>75,163</u>	<u>75,729</u>
Total funds carried forward		<u>£76,386</u>	<u>£474</u>	<u>£76,860</u>	<u>£75,163</u>

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

All income and expenditure derives from continuing activities.

The notes on pages 11 to 17 form part of these financial statements

BALANCE SHEET
as at 31st August 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	2,743	4,923
Investments	11	<u>14,580</u>	<u>-</u>
Total fixed assets		<u>17,323</u>	<u>4,923</u>
Current assets			
Debtors	12	3,524	2,232
Cash at bank and in hand		<u>62,581</u>	<u>72,164</u>
Total current assets		66,105	74,396
Liabilities			
Creditors falling due within one year	13	<u>6,568</u>	<u>4,156</u>
Net current assets		<u>59,537</u>	<u>70,240</u>
Total assets less current liabilities		76,860	75,163
Total net assets	14	<u><u>£76,860</u></u>	<u><u>£75,163</u></u>
The funds of the Charity			
Unrestricted income funds	15	<u>76,386</u>	<u>74,863</u>
Restricted funds	15	<u>474</u>	<u>300</u>
Total charity funds		<u><u>£76,860</u></u>	<u><u>£75,163</u></u>

These accounts were approved by the trustees and authorised for issue on: 9th February 2024 and are signed on their behalf by:



 M Bailey - Trustee

The notes on pages 11 to 17 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st August 2023

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (second addition) preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

b) Public Benefit Entity

Encounter Trust Winchcombe meets the definition of a public benefit entity as defined by FRS 102.

c) Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

d) Income Recognition Policies

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

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

e) Donated Services and Facilities

In accordance with the charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

f) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2023 (continued)

g) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

h) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of running the activities of the church and associated projects.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Tangible Fixed Assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Fixtures and fittings	25% per annum
Equipment	25% per annum

j) Debtors

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

k) Cash at Bank and in Hand

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

l) Creditors and Provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the 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 amount after allowing for any trade discounts due.

m) Pensions

The charity operates a defined contribution scheme, the costs of which are held outside of the charity. The contributions in the year are detailed in note 7.

n) Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

2. Legal Status of the Charity

Encounter Trust Winchcombe is a registered charitable incorporated organisation and was formed under a Deed of Trust dated 4th June 2014.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2023 (continued)

3. Income from donations

	2023	2022
	£	£
Tithes, offerings and grants	175,389	136,665
Gift aid tax refunds	39,447	31,769
	<u>£214,836</u>	<u>£168,434</u>

Of the £214,836 received in 2023 (2022: £168,434) £2,082 was restricted funds (2022: £1,065) and £212,754 (2022: £167,369) unrestricted funds.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

4. Income earned from other trading activity

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Church events and other income	7,649	4,730
Rental income	2,943	3,520
	<u>£10,592</u>	<u>£8,250</u>

5. Investment Income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Lloyds bank interest	226	7
Return on investments	370	-
	<u>£596</u>	<u>£7</u>

NOTES TO THE ACCOUNTS
for the year ended 31st August 2023 (continued)

6. Analysis of expenditure on charitable activities

	Church activities £	2023 Total £	2022 Total £
Ministry support	133,748	133,748	114,773
Gift and donations	4,278	4,278	5,873
Motor, travel pastoral and entertainment	3,652	3,652	2,823
Sundry expenditure	1,109	1,109	1,045
Conferences, training and event costs	11,837	11,837	4,852
Food and drink	1,888	1,888	1,830
Book, tapes and resources	2,136	2,136	472
Property costs	33,789	33,789	22,198
Depreciation	2,180	2,180	2,181
Administration	26,990	26,990	19,410
Accountancy	1,800	1,800	1,800
Total	£223,407	£223,407	£177,257

Of the £ 223,407 expenditure in 2023 (2022: £177,257) £ 221,499 was charged to unrestricted funds (2022: £176,192) and £ 1,908 to restricted funds (2022: £1,065).

7. Analysis of staff costs and trustee remuneration and expenses

	2023 £	2022 £
Salaries and wages	121,064	103,732
Employers national insurance	6,715	5,835
Employer contribution to Defined Contribution Pension Scheme	5,969	5,206
	£133,748	£114,773

No employees had emoluments in excess of £60,000 (2022 Nil).

During the year the Trustees received remuneration from the charity as permitted by the Trust deed as follows:

	2023 £	2022 £
M & K Bailey		
Salary	73,068	66,016
Employers national insurance	4,351	3,766
Employer contribution to Defined Contribution Pension Scheme	3,654	3,300
	£81,073	£73,082

During the year the trustees and their spouses and key management personnel donated £26,828 to the charity in total (2022: £27,438).

During the year one trustee was reimbursed motor and other expenses of £986 some of which were incurred in their role as church leader. (2022: £301)

The key management personnel of the church were paid £ 120,418 in total for the year (2022: £111,256).

NOTES TO THE ACCOUNTS
for the year ended 31st August 2023 (continued)

8. Staff numbers

The average monthly number of employees during the year was as follows:

	2023 Number	2022 Number
Church management	<u>4</u>	<u>3</u>

9. Related party transactions

Encounter Trust Winchcombe is the sole trustee of the Matilda Swinburne Trust which has legal ownership of the church building and No 9 Gretton Road both of which are used by Encounter Trust Winchcombe at no extra cost.

10. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost:			
As at 01.09.2022	55,004	40,623	95,627
Additions	-	-	-
As at 31.08.2023	<u>55,004</u>	<u>40,623</u>	<u>95,627</u>
Depreciation:			
As at 01.09.2022	52,829	37,875	90,704
Charge for year	1,106	1,074	2,180
As at 31.08.2023	<u>53,935</u>	<u>38,949</u>	<u>92,884</u>
Net book value:			
As at 31.08.2023	<u>£1,069</u>	<u>£1,674</u>	<u>£2,743</u>
As at 31.08.2022	<u>£2,175</u>	<u>£2,748</u>	<u>£4,923</u>

11. Investments

	2023 £	2022 £
Market value of Investments at 1st September 2022	-	-
Purchases at cost	15,500	-
Movement in market value - unrealised loss	(920)	-
Market value of Investments at 31st August 2023	<u>£14,580</u>	<u>£-</u>

NOTES TO THE ACCOUNTS
for the year ended 31st August 2023 (continued)

12. Debtors

	2023	2022
	£	£
Prepayments and accrued income	351	332
Other debtors	3,173	1,900
	<u>£3,524</u>	<u>£2,232</u>

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	6	360
Accruals	2,138	1,800
Other creditors	383	38
Taxation and social security costs	4,041	1,958
	<u>£6,568</u>	<u>£4,156</u>

14. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	2,743	-	-	2,743
Investments	14,580	-	-	14,580
Cash at bank and in hand	62,107	-	474	62,581
Other net current assets/(liabilities)	(3,044)	-	-	(3,044)
Total	<u>£76,386</u>	<u>£-</u>	<u>£474</u>	<u>£76,860</u>

15. Analysis of charitable funds**Analysis of movements in restricted funds**

	Balance 01.09.2022 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.08.2023 £
Dorcas fund	300	-	-	-	300
<i>Restricted Giving:-</i>					
Life Line	-	1,972	(1,798)		174
Kintsugi donations	-	110	(110)	-	-
Total	<u>£300</u>	<u>£2,082</u>	<u>£(1,908)</u>	<u>£-</u>	<u>£474</u>

Name of restricted fund**Description, nature and purposes of the fund**

The restricted funds are for specific projects in the churches activities and pastoral care.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2023 (continued)

15. Analysis of charitable funds (continued)

Analysis of movements in unrestricted funds

	Balance 01.09.2022	Incoming resources	Resources expended	Transfers	Unrealised loss	Funds 31.08.2023
	£	£	£		£	£
General fund	74,863	223,942	(221,499)	-	(920)	76,386
Total	£74,863	£223,942	£(221,499)	£-	£(920)	£76,386

Name of unrestricted fund	Description, nature and purposes of the fund
---------------------------	--

General fund	The 'free reserves' after allowing for all designated funds.
--------------	--

16. Pension Commitments

The Charity operates a defined contribution scheme, the assets of which are held separately from those of the Charity in an independently administered fund. At the balance sheet date unpaid contributions of £383 (2022: £38) were due to the fund. They are included in other creditors.

17. Other financial commitments

The charity signed a lease in the prior year for rental of a printer at a cost of £201 per quarter. At 31st August 2023 £2,821 remains outstanding. (2022: £3,628).

18. Prior Year Adjustment

In the prior year the trustees discovered that donations made to a Go cardless account had not been remitted to the charity's bank accounts and therefore had not been recorded in the charity financial records or accounts. £12,413 related to the previous year and the comparatives for the accounts to 31st August 2021 income from donations have been adjusted for this. £11,087 related to periods before 1st September 2020 and have been adjusted by increasing reserves brought forward as at that date.

19. Future Expenditure

The purchase of a lighting deck and lighting system are planned for the next year at an approximate cost of £3,500.

**INCOME & EXPENDITURE ACCOUNT
for the year ended 31st August 2023**

31st August 2022

INCOME	£	£	£
Tithes, offerings and grants		175,389	136,665
Tax refunds		39,447	31,769
Rental income		2,943	3,520
Other income and church events		7,649	4,730
Interest		<u>596</u>	<u>7</u>
		226,024	<u>176,691</u>
EXPENDITURE			
Direct Charitable			
Ministry			
Ministry support and salaries	133,748		114,773
General giving	4,278		5,873
Motor, travel, pastoral and entertainment	3,652		2,823
Sundry expenses and fees	1,109		1,045
Conferences, training and event costs	11,837		4,852
Food and drink	1,888		1,830
Books, tapes and resources	<u>2,136</u>		<u>472</u>
	158,648		<u>131,668</u>
Property			
Rent and utilities	8,204		6,042
Repairs and maintenance	18,987		9,818
Insurance	2,972		2,887
Cleaning and hygiene	3,626		3,451
Depreciation	<u>2,180</u>		<u>2,181</u>
	35,969		<u>24,379</u>
Management and Administration			
Printing, postage, stationery, advertising and computer costs	12,748		11,442
Telephone	4,799		2,516
Accountancy	1,800		1,800
Legal and professional services	-		1,008
Administration services	2,968		2,742
Subscriptions and licenses	1,668		1,097
Vineyard	4,550		-
Bank charges	<u>257</u>		<u>605</u>
	28,790		<u>21,210</u>
		<u>223,407</u>	<u>177,257</u>
REALISED SURPLUS/(DEFICIT) FOR THE YEAR		2,617	(566)
Unrealised loss on investments		<u>(920)</u>	<u>-</u>
TOTAL SURPLUS/(DEFICIT) FOR THE YEAR		<u>£1,697</u>	<u>£(566)</u>

Accounts

ENCOUNTER TRUST WINCHCOMBE

Accounts – 31st August 2022

ENCOUNTER TRUST WINCHCOMBE

Charity number: 1157308

Accounts – 31st August 2022

INDEX

- 1-6. Report of the Trustees and General Information
- 7. Independent Examiner's Report to the Trustees
- 8. Statement of Financial Activities
- 9. Balance Sheet
- 10-15. Notes to the Accounts
- 16. Income and Expenditure Account

**REPORT OF THE TRUSTEES
for the year ended 31st August 2022**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31st August 2022.

The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and complies with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (second edition) (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland FRS 102) issued in October 2019 and Financial Reporting Standard FRS 102.

Reference and Administration Details

The charity's name is Encounter Trust Winchcombe.

Charity Registration Number: 1157308

Principal and Registered Office: Gretton Road, Winchcombe, Cheltenham, Glos GL54 5EE

Trustees

The Trustees and officers who served during the year and since the year end were as follows:

Mr A C Magee
Mrs B Coupe
Mr M Bailey
Mr M Dickie
Mr A Lee
Mr M Hayes

Objectives and Activities

The main objects of the charity are:

- a) To advance Christianity in Winchcombe and elsewhere.
- b) To relieve poverty and those who are in need because of sickness or age or some other reason.
- c) To advance education within the principles of the Christian faith.
- d) To promote such other charitable objectives as the trustees consider appropriate.

The main activity of the charity is to advance the Christian faith through the running of a church and related activities and to support mission and those in need or distress.

In planning the activities of the charitable company the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The charity's activities to advance the Christian faith and support mission and those in need or distress are available to people in the Winchcombe area and elsewhere.

Achievements and Performance**1. Introduction**

This past year has been an encouraging year for Encounter Church. In many ways we believe God has used it as a turning point for us as we have come out of covid and into a new season. We realise afresh that what could have been a crippling period of time for us during the pandemic has turned into a season of expansion and growth. Emerging from the implications of the pandemic we have had an ongoing sense of focus and direction as we have given ourselves to our mission and vision. As always, this has been supported by all those who are Trustees, on the Leadership Team, Staff, volunteers and wider church family.

REPORT OF THE TRUSTEES
for the year ended 31st August 2022 (Continued)

Achievements and Performance (continued)

1. Introduction (continued)

This year, as we have continued to give ourselves to helping people ‘Find and Follow Jesus.’ During the past year we have taken time to try and answer three essential questions: How are we doing? What have we learnt? and What is there next for us?

This has been another year where our ability to be agile and flexible has continued to develop, as we have discovered new ways of serving those in the church family, as well as the immediate and wider communities that we represent.

Ultimately, it has been a year where we have been reminded once again of the faithfulness of God. Whether it is increasing numbers being gathered into the life of the church, new initiatives and partnerships being launched, ever improving financial provision for all that we are doing, or an ever-increasing impact in the community and the wider region, we give thanks to God for His goodness, provision and faithfulness.

2. Mission, Vision & Strategy

Our vision continues to combine our charitable objects, based on our Christian faith, the requirements of a growing and vibrant local church, and our desire to serve those around us in the community and beyond in the wider region. Wherever possible we seek to work in collaboration with others agencies in serving those who are vulnerable and in need as we collectively use the resources we have to make a difference in the lives of others.

Charitable Aims & Activities

To advance the Christian Faith through the leadership of a church and related activities in Winchcombe and the surrounding region. To support mission and those in need or distress.

Vision, Missions Beliefs and Values

At Encounter we believe that vision, mission, beliefs and values go hand in hand. Our vision and mission determine the direction and destination of the church, and our beliefs and values determine the culture.

Our Mission (What we exist for)

We want to create a church culture where together we Practice the Way of Jesus.

We want to create a church culture where we collectively help people encounter God: find freedom from the past, purpose for the present and hope for the future

Our Vision (What it will look like)

To be a community that is devoted to Jesus, irrevocably committed to loving and supporting one another, and relentlessly dedicated to serving those in the community and beyond, as we share God’s love and bring hope to those in need.

To be a community where everyone is made to feel welcome, where we recognise that nobody is perfect, but that we celebrate everyone’s significance, as well as believing that anything is possible.

Our Strategy (what will make this happen)

We believe that strategy is essentially the ‘roadmap’ that tells us how to get from where we are to where we want to be.

Our leadership has been focusing primarily on what we know and believe about God, and His purpose for us, as this is the most important dimension of who we are at Encounter. We are committed to helping people explore the spiritual side of life and the implications for the whole of life. We seek to make Encounter a place for people in every stage of their spiritual journey...a place where people can belong even before they believe. For those who are seeking, as well as those who have been part of the church for many years.

Part of our strategy is to see Encounter’s ministry become increasingly innovative, whilst remaining true to our core beliefs, that are ultimately centred in Jesus and His message as found in the Bible.

REPORT OF THE TRUSTEES
for the year ended 31st August 2022 (Continued)

Achievements and Performance (Continued)

2. Mission, Vision & Strategy (Continued)

Our Strategy (what will make this happen) (Continued)

During this year, the Pastors, Leadership Team and Trustees have sought to:

- Hear what God is saying to us
- Continue to make changes that help us move towards increasing health and productivity
- Be selective in change and implementation
- Train and equip staff and volunteers
- Encourage an enthusiasm that is contagious

3. Spiritual Activity

The primary ways that we determine the spiritual health of Encounter are through our corporate regular worship, our prayer life, belonging, our giving and our serving.

During this past year, we have once again seen growth in all of these key areas.

Our weekly patterns of worship and engagement have enabled us to gather regularly to celebrate, teach and respond. This happens both in the building and online.

We have continued to see the development of our corporate worship, with worship leaders and growing teams who have played a significant role in serving in this key area of ministry.

Encounter Kids has continued to grow, both with our innovative online contributions, as well as in the building. We now have a Kids Worker who heads up this key area. Alongside this has been the development of Encounter Youth, with a team that now lead this for us.

As always, we are so grateful to our volunteer teams that have helped facilitate the different dimensions of our Sunday ministry over the past year.

Along with continued growth on Sundays we have continued to see a growing commitment to Firefall, our corporate prayer meeting. We have also seen increased growth in Encounter Equip, which has become an increasingly interactive and popular arena for discipleship.

Most of what happens here at Encounter is only achievable as a result of the many volunteers who serve in the different areas within the life of Encounter. We are so grateful for each and every one of them. Whether it is serving in the many and varied ministries, the care and maintenance of the buildings and facilities or the pastoral and leadership support that is needed across the board, we are grateful to partner with so many committed members of the church family.

We also live with gratitude for the significant increase in revenue streams that have made much of what we're attempting to do possible. We have had fruitful gift days, as well as increased regular giving which has meant that we have not only been able to 'keep the lights on' but expand the work that we believe that God has called us to do.

As already noted, there have been the ever-increasing numbers joining the church and for the first time, finances that allow us to have reserves that are in line with our reserves policy, allowing for wise and prudent fiscal control. We give thanks that we are a debt free church, as well having buildings and facilities that are being continually upgraded, cared for and invested in.

No 9 Counselling continues to be offered to those in the community and beyond, who want to go on a journey of self-exploration, in the context of a safe environment. It is run by one of the Pastors who is a Person Centred Integrative Counsellor and Spiritual Director. We hope to develop this arena of ministry as we explore mediation as a dimension of what we might offer in the future.

REPORT OF THE TRUSTEES
for the year ended 31st August 2022 (Continued)

Achievements and Performance (Continued)

3. Spiritual Activity (Continued)

We have had many other encouragements and areas to reflect on during this past year: Open Space continues to offer space for reflection and contemplation in the ever-increasing busyness of life. Our New Year Awaken Fast 2022 initiative was a significant ‘kick start to the New Year. Wrestling with what it means to operate within a ‘new cultural moment’ increasingly shapes our view of what it means to be church and we are seeing a growing hunger for ‘In-Person’ church. We grow in our desire to wrestle with deeper discipleship in challenging areas and explore what it means to create rich diversity within the life of Encounter.

This past year we have begun to reimagine what it means for Encounter to be associated with a wider stream or network here in the UK. We believe that it is right for us to be connected to a movement where we can be blessed and be a blessing to others by association. As an independent church we have our strengths and weakness and so the journey to be related and connected to something bigger has begun. We believe that this is important for future succession planning, training of future leaders, access to resources for kids, youth and adults and a wider sense of journey together. We will be looking for a movement which shares our theological convictions, our vision and values, as well as outlook on all that we believe the church is called to be.

As we keep moving forwards together, we have an ever-increasing conviction that we exist to bring hope and illumination to those who are in need of hope. But in many ways, we recognise that we are only just ‘scratching the surface’ of what we are called to do, as we see lives being transformed and changed.

We know that we are called to continue growing and expanding and that we will need to increase our giving to invest in future youth provision, other celebrations, reaching others and what we would call ‘kingdom growth.’

4. Community Benefit

We understand that our calling on our church is to go beyond just serving inside the walls of Encounter. We are constantly looking for opportunities to celebrate all that is good in our community and to honour God by serving others around us. Through our commitment to the local community and the wider region we aim to bring hope and help to those around us, as well as expressing the heart of all that matters to us at Encounter.

Over the past year we have continued to invest in our community and regional involvement. Our buildings have been used most days of the week, with many hundreds of people regularly using the facilities, many of whom are not Church members. Once again, we have seen more people pass through our doors and engage in our activities than the year before.

The following is a list of the activities or events that we have run, supported or sponsored:

Events run by the Trust:

- Sparklers Toddler Group
- Encounter Youth
- Encounter Kids
- Encounter Family Fun
- Alpha Courses
- Encounter Equip
- Firefall
- Seasonal celebrations
- Sunday celebrations
- Online ministry
- Women’s Breakfasts
- Women’s: Life Line
- Women’s: Coffee & Co

REPORT OF THE TRUSTEES
for the year ended 31st August 2022 (Continued)

Events run by the Trust (continued):

- Women's: Social events
- Encounter Craft
- Men's Breakfast's
- Men's: Social events
- Wider Church Family events
- Kintsugi Hope Courses

Events/activities that we have supported/sponsored:

- WAM Community Café
- WAM Kids Café
- North Cotswold Foodbank
- Hope for Justice
- International Justice Mission
- CAP
- Winchcombe Music and Arts Festival
- Winchcombe School Counselling Service
- Radio Winchcombe – community radio recording studio based in our premises
- Churches Together Winchcombe

5. Partnerships

Like many churches we recognise the importance of collaboration. We recognise that we can accomplish more through co-operation than competition. Practically working with others, where possible, helps us concentrate more of our resources on impacting the community and region around us and less on maintenance. It allows us to have a national and international engagement. It allows us to share expertise, be developed, and avoid unnecessary duplication.

During the past year we have collaborated with:

- Churches Together in Winchcombe
- Winchcombe Town Council
- Mid Cotswold Evangelical Fellowship
- WAM Youth
- North Cotswold Foodbank
- CAP - a debt management project
- Compassion – child support charity
- Hope for Justice
- International Justice Ministry
- Open Doors – persecuted church
- Tewkesbury Borough Council
- Winchcombe Playgroup
- Winchcombe Abbey Primary School
- Winchcombe School
- Winchcombe Medical Centre
- Winchcombe Be Social
- Vineyard UK
- Overseas Mission Partners
- Winchcombe Elderly Day Centre
- Gloucestershire Health and Care NHS Foundation Trust
- Kintsugi Hope

REPORT OF THE TRUSTEES
for the year ended 31st August 2022 (Continued)

6. Conclusion

In what has been a dynamic and stretching year for us we give thanks for all that has happened in the last year, especially the growth that we have experienced on a number of fronts. We recognise the outstanding contribution of all those who have served in so many different ways. We give thanks for all those who have given their time, their resources and their energy, in allowing us to achieve all that we have been able to achieve.

As we look to the future, we will do so with confidence and we will continue to explore and investigate the many different ways that we believe are before us as we seek to achieve our charitable objectives, step into our mission and fulfil our vision.

Financial Review

The total income for the year was £176,691 and total expenditure on charitable activities amounted to £177,257. The balance on unrestricted funds at the year end was £74,863 and restricted funds £300.

Reserves Policy

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. It has initially a policy whereby unrestricted funds not committed or invested in tangible fixed assets held by the charity should be £30,000. This represents less than 20% of all budgeted expenditure for the year and it remains our three year ambition to increase the reserves to £60,000 if at all possible. The reserves are needed to meet the ongoing working capital requirement of the charity as it continues to grow and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

Structure, Governance and Management**Governing Document**

Encounter Trust Winchcombe is registered as a charity with the Charity Commission. It is a charitable incorporated organisation and was formed under a Deed of Trust dated 4th June 2014.

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

To be eligible for appointment trustees must be 16 years or over and subscribe to the Statement of Beliefs. Two members of the leadership team will also serve as trustees and all trustees except for the senior pastor are selected by the leadership team in consultation with existing trustees.

Signed on behalf of the trustees by:

M Bailey

.....

Trustee

Winchcombe

7th November 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Encounter Trust Winchcombe for the year ended 31st August 2022.

Responsibilities and Basis of Report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A P Williams BSc FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

8th November 2022

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st August 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income from:					
Donations	3	167,369	1,065	168,434	196,856
Other trading activities	4	8,250	-	8,250	3,288
Investments	5	7	-	7	2
Total incoming resources		<u>175,626</u>	<u>1,065</u>	<u>176,691</u>	<u>200,146</u>
Expenditure on:					
Charitable activities	6	<u>176,192</u>	<u>1,065</u>	<u>177,257</u>	<u>160,464</u>
Total expenditure		<u>176,192</u>	<u>1,065</u>	<u>177,257</u>	<u>160,464</u>
Net income/(expenditure) and net movement in funds for the year		(566)	-	(566)	39,682
Transfer between funds		-	-	-	-
Net movement in funds		(566)	-	(566)	39,682
Reconciliation of funds					
Total funds brought forward		<u>75,429</u>	<u>300</u>	<u>75,729</u>	<u>36,047</u>
Total funds carried forward		<u><u>£74,863</u></u>	<u><u>£300</u></u>	<u><u>£75,163</u></u>	<u><u>£75,729</u></u>

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

All income and expenditure derives from continuing activities.

The notes on pages 10 to 15 form part of these financial statements

BALANCE SHEET
as at 31st August 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	<u>4,923</u>	<u>2,570</u>
Total fixed assets		<u>4,923</u>	<u>2,570</u>
Current assets			
Debtors	11	2,232	2,015
Cash at bank and in hand		<u>72,164</u>	<u>74,463</u>
Total current assets		74,396	76,478
Liabilities			
Creditors falling due within one year	12	<u>4,156</u>	<u>3,319</u>
Net current assets		<u>70,240</u>	<u>73,159</u>
Total assets less current liabilities		75,163	75,729
Total net assets	13	<u><u>£75,163</u></u>	<u><u>£75,729</u></u>
The funds of the Charity			
Unrestricted income funds	14	<u>74,863</u>	<u>75,429</u>
Restricted funds	14	<u>300</u>	<u>300</u>
Total charity funds		<u><u>£75,163</u></u>	<u><u>£75,729</u></u>

These accounts were approved by the trustees and authorised for issue on: 7th November 2022 and are signed on their behalf by:

M Bailey

.....

Trustee

The notes on pages 10 to 15 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st August 2022

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (second addition) preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

b) Public Benefit Entity

Encounter Trust Winchcombe meets the definition of a public benefit entity as defined by FRS 102.

c) Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

d) Income Recognition Policies

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

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

e) Donated Services and Facilities

In accordance with the charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

f) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2022 (continued)

g) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

h) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of running the activities of the church and associated projects.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Fixtures and fittings	25% per annum
Equipment	25% per annum

j) **Debtors**

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

k) **Cash at Bank and in Hand**

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

l) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the 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 amount after allowing for any trade discounts due.

m) **Pensions**

The charity operates a defined contribution scheme, the costs of which are held outside of the charity. The contributions in the year are detailed in note 6.

2. **Legal Status of the Charity**

Encounter Trust Winchcombe is a registered charitable incorporated organisation and was formed under a Deed of Trust dated 4th June 2014.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2022 (continued)

3. Income from donations

	2022	2021
	£	£
Tithes, offerings and grants	136,665	167,515
Gift aid tax refunds	31,769	29,341
	<u>£168,434</u>	<u>£196,856</u>

Of the £168,434 received in 2022 (2021: £196,856) £1,065 was restricted funds (2021: £1,805) and £167,369 (2021: £195,051) unrestricted funds.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

4. Income earned from other trading activity

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Church events and other income	4,730	768
Rental income	3,520	2,520
	<u>£8,250</u>	<u>£3,288</u>

5. Investment Income

All of the charity investment income arises from money held in Lloyds bank.

6. Analysis of expenditure on charitable activities

	Church activities £	2022 Total £	2021 Total £
Ministry support	114,773	114,773	105,599
Gift and donations	5,873	5,873	13,301
Motor, travel pastoral and entertainment	2,823	2,823	861
Sundry expenditure	1,045	1,045	905
Conferences, training and event costs	4,852	4,852	4,753
Food and drink	1,830	1,830	484
Book, tapes and resources	472	472	317
Property costs	22,198	22,198	15,790
Depreciation	2,181	2,181	1,422
Administration	19,410	19,410	15,532
Accountancy	1,800	1,800	1,500
Total	<u>£177,257</u>	<u>£177,257</u>	<u>£160,464</u>

Of the £177,257 expenditure in 2022 (2021: £160,464) £176,192 was charged to unrestricted funds (2021: £159,489) and £1,065 to restricted funds (2021: £975).

NOTES TO THE ACCOUNTS
for the year ended 31st August 2022 (continued)

7. Analysis of staff costs and trustee remuneration and expenses

	2022	2021
	£	£
Salaries and wages	103,732	95,389
Employers national insurance	5,835	5,374
Employer contribution to Defined Contribution Pension Scheme	5,206	4,836
	<u>£114,773</u>	<u>£105,599</u>

No employees had emoluments in excess of £60,000 (2021 Nil).

During the year the Trustees received remuneration from the charity as permitted by the Trust deed as follows:

	2022	2021
	£	£
M & K Bailey	<u>66,016</u>	<u>62,475</u>

During the year the trustees and their spouses and key management personnel donated £27,438 to the charity in total (2021: £21,963).

During the year trustees were reimbursed motor and other expenses of £301 some of which were incurred in their role as church leader (2021: £1,491)

The key management personnel of the church were paid £111,256 in total for the year (2021: £105,599).

Last year one of the key management personnel was gifted £250 for computer use.

8. Staff numbers

The average monthly number of employees during the year was as follows:

	2022	2021
	Number	Number
Church management	<u>3</u>	<u>3</u>

9. Related party transactions

Encounter Trust Winchcombe is the sole trustee of the Matilda Swinburne Trust which has legal ownership of the church building and No 9 Gretton Road both of which are used by Encounter Trust Winchcombe at no extra cost.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2022 (continued)

10. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost:			
As at 01.09.2021	52,869	38,224	91,093
Additions	2,135	2,399	4,534
As at 31.08.2022	55,004	40,623	95,627
Depreciation:			
As at 01.09.2021	51,723	36,800	88,523
Charge for year	1,106	1,075	2,181
As at 31.08.2022	52,829	37,875	90,704
Net book value:			
As at 31.08.2022	£2,175	£2,748	£4,923
As at 31.08.2021	£1,146	£1,424	£2,570

11. Debtors

	2022 £	2021 £
Prepayments and accrued income	332	309
Other debtors	1,900	1,706
	£2,232	£2,015

12. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	360	-
Accruals	1,800	1,500
Other creditors	38	-
Taxation and social security costs	1,958	1,819
	£4,156	£3,319

13. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	4,923	-	-	4,923
Cash at bank and in hand	71,864	-	300	72,164
Other net current assets/(liabilities)	(1,924)	-	-	(1,924)
Total	£74,863	£-	£300	£75,163

NOTES TO THE ACCOUNTS
for the year ended 31st August 2022 (continued)

14. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance 01.09.2021 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.08.2022 £
Dorcas fund	300	-	-	-	300
Equipment purchase	-	450	(450)	-	-
Magic show	-	500	(500)	-	-
<i>Restricted Giving:-</i>					
Kintsugi donations	-	115	(115)	-	-
Total	£300	£1,065	£(1,065)	£-	£300

Name of restricted fund	Description, nature and purposes of the fund
-------------------------	--

The restricted funds are for specific projects in the churches activities and pastoral care.

Analysis of movements in unrestricted funds

	Balance 01.09.2021 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.08.2022 £
General fund	75,429	175,626	(176,192)	-	74,863
Total	£75,429	£175,626	£(176,192)	£-	£74,863

Name of unrestricted fund	Description, nature and purposes of the fund
---------------------------	--

General fund	The 'free reserves' after allowing for all designated funds.
--------------	--

15. Pension Commitments

The Charity operates a defined contribution scheme, the assets of which are held separately from those of the Charity in an independently administered fund. At the balance sheet date unpaid contributions of £38 (2021: £Nil) were due to the fund. They are included in other creditors.

16. Other Financial Commitments

The charity signed a lease in the year for rental of a printer at a cost of £201 per quarter. At 31st August 2022 £3,628 remains outstanding.

17. Prior Year Adjustment

During the year the trustees discovered that donations made to a Go cardless account had not been remitted to the charity's bank accounts and therefore had not been recorded in the charity financial records or accounts. £12,413 related to last year and the comparatives for last years income from donations have been adjusted for this. £11,087 related to periods before 1st September 2020 and have been adjusted by increasing reserves brought forward as at that date.

**INCOME & EXPENDITURE ACCOUNT
for the year ended 31st August 2022**

31st August 2021

INCOME	£	£	£
Tithes, offerings and grants		136,665	167,515
Tax refunds		31,769	29,341
Rental income		3,520	2,520
Other income and church events		4,730	768
Interest		<u>7</u>	<u>2</u>
		176,691	<u>200,146</u>
EXPENDITURE			
Direct Charitable			
Ministry			
Ministry support and salaries	114,773		105,599
General giving	5,873		13,301
Motor, travel, pastoral and entertainment	2,823		861
Sundry expenses and fees	1,045		905
Conferences, training and event costs	4,852		4,753
Food and drink	1,830		484
Books, tapes and resources	<u>472</u>		<u>317</u>
	131,668		<u>126,220</u>
Property			
Rent and utilities	6,042		5,886
Repairs and maintenance	9,818		3,434
Insurance	2,887		2,922
Cleaning and hygiene	3,451		3,548
Depreciation	<u>2,181</u>		<u>1,422</u>
	24,379		<u>17,212</u>
Management and Administration			
Printing, postage, stationery, advertising and computer costs	11,442		8,850
Telephone	2,516		2,384
Accountancy	1,800		1,500
Legal and professional services	1,008		-
Administration services	2,742		2,531
Subscriptions and licenses	1,097		1,207
Bank charges	<u>605</u>		<u>560</u>
	21,210		<u>17,032</u>
		<u>177,257</u>	<u>160,464</u>
(DEFICIT)/SURPLUS FOR THE YEAR		£(566)	£39,682

Accounts

ENCOUNTER TRUST WINCHCOMBE

Accounts – 31st August 2021

ENCOUNTER TRUST WINCHCOMBE

Charity number: 1157308

Accounts – 31st August 2021

INDEX

- 1-6. Report of the Trustees and General Information
- 7. Independent Examiner's Report to the Trustees
- 8. Statement of Financial Activities
- 9. Balance Sheet
- 10-15. Notes to the Accounts
- 16. Income and Expenditure Account

**REPORT OF THE TRUSTEES
for the year ended 31st August 2021**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31st August 2021.

The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and complies with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (Second Edition) and Financial Reporting Standard FRS102.

Reference and Administration Details

The charity's name is Encounter Trust Winchcombe.

Charity Registration Number: 1157308

Principal and Registered Office: Gretton Road, Winchcombe, Cheltenham, Glos GL54 5EE

Trustees

The Trustees and officers who served during the year and since the year end were as follows:

Mr A C Magee
Mrs B Coupe
Mr M Bailey
Mr M Dickie
Mr A Lee
Mr M Hayes

Objectives and Activities

The main objects of the charity are:

- a) To advance Christianity in Winchcombe and elsewhere.
- b) To relieve poverty and those who are in need because of sickness or age or some other reason.
- c) To advance education within the principles of the Christian faith.
- d) To promote such other charitable objectives as the trustees consider appropriate.

The main activity of the charity is to advance the Christian faith through the running of a church and related activities and to support mission and those in need or distress.

In planning the activities of the charitable company the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The charity's activities to advance the Christian faith and support mission and those in need or distress are available to people in the Winchcombe area and elsewhere.

Achievements and Performance

1. Introduction

This past year has been unlike any year we have ever experienced before with the challenge of Covid-19 and a global pandemic. This has been true at a national level, for the wider church, as well as us as a local church based in Winchcombe. Despite the challenges of this past year we have cause to be grateful on multiple fronts. Since the end of the last lockdown we have begun to see a gradual return to what we would now call the 'New Normal.'

REPORT OF THE TRUSTEES
for the year ended 31st August 2021 (Continued)

Achievements and Performance (continued)**1. Introduction (continued)**

What could have been crippling for us has proved to be a season of expansion and growth. As we have done in the previous two years, we have continued to see growth and fruitfulness at Encounter. Through this whole year, there has been an ongoing sense of focus and direction as we have given ourselves to our mission and vision. This has been supported by all those who are Trustees, on the Leadership Team, Staff, volunteers and wider church family.

This year we have continued to shift and pivot significantly, as we have given ourselves to helping people 'Find and Follow Jesus.' A year where our ability to be agile and flexible has continued to develop, as we have discovered new ways of serving those in the church family, as well as the immediate and wider communities that we represent.

2. Mission, Vision & Strategy

Our vision continues to combine our charitable objects, based on our Christian faith, the requirements of a growing and vibrant local church, and our desire to serve those around us in the community and beyond in the wider region. Wherever possible we seek to work in collaboration with other agencies in serving those who are vulnerable and in need as we collectively use the resources we have to make a difference in the lives of others.

Charitable Aims & Activities

To advance the Christian Faith through the running of a church and related activities in Winchcombe and the surrounding region. To support mission and those in need or distress.

Vision, Missions Beliefs and Values

At Encounter we believe that vision, mission, beliefs and values go hand in hand. Our vision and mission determine the direction and destination of the church, and our beliefs and values determine the culture.

Our Mission (What we exist for)

We want to create a church culture where together we Practice the Way of Jesus.

We want to create a church culture where we collectively help people encounter God: find freedom from the past, purpose for the present and hope for the future

Our Vision (What it will look like)

To be a community that is devoted to Jesus, irrevocably committed to loving and supporting one another, and relentlessly dedicated to serving those in the community and beyond, as we share God's love and bring hope to those in need.

To be a community where everyone is made to feel welcome, where we recognise that nobody is perfect, but that we celebrate everyone's significance, as well as believing that anything is possible.

Our Strategy (what will make this happen)

We believe that strategy is essentially the 'roadmap' that tells us how to get from where we are to where we want to be.

Our leadership has been focusing primarily on what we know and believe about God, and His purpose for us, as this is the most important dimension of who we are at Encounter. We are committed to helping people explore the spiritual side of life and the implications for the whole of life. We seek to make Encounter a place for people in every stage of their spiritual journey...a place where people can belong even before they believe. For those who are seeking, as well as those who have been part of the church for many years.

Part of our strategy is to see Encounter's ministry become increasingly innovative, whilst remaining true to our core beliefs, that are ultimately centred in Jesus and His message as found in the Bible.

REPORT OF THE TRUSTEES
for the year ended 31st August 2021 (Continued)

Achievements and Performance (Continued)

2. Mission, Vision & Strategy (Continued)

Our Strategy (what will make this happen) (Continued)

During this year, the Pastors, Leadership Team and Trustees have sought to:

- Hear what God is saying to us
- Continue to make changes that help us move towards increasing health and productivity
- Be selective in change and implementation
- Train and equip staff and volunteers
- Find ways of measuring success
- Encourage an enthusiasm that is contagious

3. Spiritual Activity

The primary ways that we determine the spiritual health of Encounter are through our corporate regular worship, our prayer life, our belonging in Life Groups, our giving and serving.

During this past year, we have once again seen growth in all of these key areas.

Our new weekly patterns of worship have enabled us to gather regularly to celebrate, teach and respond. This has happened either in the building or online, depending on which stage of the lockdown cycle we found ourselves in.

We have continued to see the development of our corporate worship, with worship leaders who have played a significant role in serving in this key area of ministry. Encounter Kids has continued to grow, both with our innovative online contributions, as well as in the building. Alongside this has been the development of Encounter Youth on Sundays. We are thrilled that this summer we have been able to appoint an Intern to serve in these two key areas. We are so grateful to our volunteer teams that helped facilitate our different ministries during the lockdown seasons as well as when we returned to our buildings.

Alongside Encounter Kids, our youth initiative, Band of Believers, has continued to cater for teenagers who have an interest in the arts and creativity, especially music. Again, this has proven to be popular – both online and in the building.

Along with continued growth on Sundays we have also continued to see additions to existing Life Groups as well as being able to start new Life Groups here in Winchcombe and further afield. Firefall, our corporate prayer meeting has seen numbers increase.

No 9 Counselling continues to be offered to those in the community and beyond, who want to go on a journey of self-exploration, in the context of a safe environment. It is run by one of the Pastors who is a Person Centered Integrative Counsellor and Spiritual Director.

We have had many other encouragements during this past year:

Alongside a growing and influential online presence, which has developed an international reach, we have had the 2121 Prayer Initiative in January. Alpha online, from September onwards. The launch of Mid-Week Table Talk, Online Lent and Advent Courses, as well as Kintsugi Recovery Groups. The growing impact of Saturday Contact as well as studies resources for our Life Groups.

We have seen the impact of these initiatives in growing Sunday attendance since the final lockdown was lifted. Alongside this growth we have been blessed with increasing financial resources, both on a monthly basis, as well as with one-off gifts, as a result of our last Vision Sunday and Gift Day. We were encouraged by our last Christmas celebrations, as we doubled up to two evening Carol Celebrations. We have continued to develop our men's and women's ministries, as well as working hard at collaborating with many external agencies in caring for the vulnerable, lonely and needy. This has been particularly true of our work with Winchcombe Churches Together during Covid-19.

REPORT OF THE TRUSTEES
for the year ended 31st August 2021 (Continued)

Achievements and Performance (Continued)

3. Spiritual Activity (Continued)

All of the above is only achievable as a result of the many volunteers who serve in all of these different areas within the life of Encounter. We are so grateful for each and every one of them. Once again, we also live with gratitude for the significant increase in revenue streams that have made much of what we're attempting to do possible.

4. Community Benefit

We understand that our calling on our church is to go beyond just serving inside the walls of Encounter. We are constantly looking for opportunities to celebrate all that is good in our community and to honour God by serving others around us. Through our commitment to the local community and the wider region we aim to bring hope and help to those around us, as well as expressing the heart of all that matters to us at Encounter.

Over the past year we have continued to invest in our community and regional involvement. Our buildings have been used most days of the week, with many hundreds of people regularly using the facilities, many of whom are not Church members. Despite Covid-19 we have seen more people pass through our doors and engage in our activities than the year before.

The following is a list of the activities or events (Covid-19 depending) that we have run, supported or sponsored:

Events run by the Trust:

- Sparklers Toddler Group
- Band of Believers Youth Group
- Elev8 Community Youth Club
- Encounter Youth
- Encounter Kids
- Alpha Courses
- Firefall
- Women's Breakfasts
- Encounter Craft – monthly attendance up to 12
- Men's Breakfasts and social evenings
- Kintsugi Hope Courses

Events/activities that we have supported/sponsored:

- WAM Community Café
- WAM Kids Café
- North Cotswold Foodbank
- Hope for Justice
- CAP
- Winchcombe Music and Arts Festival
- Weekly Art Group – taught art class run from our premises
- Winchcombe School Counselling Service
- Radio Winchcombe – community radio recording studio based in our premises
- Churches Together Winchcombe

5. Partnerships

Like many churches we recognise the importance of collaboration. We recognise that we can accomplish more through co-operation than competition. Practically working with others, where possible, helps us concentrate more of our resources on impacting the community and region around us and less on maintenance. It allows us to have a national and international engagement. It allows us to share expertise, be developed, and avoid unnecessary duplication.

REPORT OF THE TRUSTEES
for the year ended 31st August 2021 (Continued)

Achievements and Performance (Continued)**5. Partnerships (Continued)**

During the past year we have collaborated with:

- Churches Together in Winchcombe
- Winchcombe Coronavirus Action Group
- Winchcombe Town Council
- Mid Cotswold Evangelical Fellowship
- WAM Youth
- North Cotswold Foodbank
- CAP - a debt management project
- Compassion – child support charity
- Hope for Justice
- Open Doors – persecuted church
- Tewkesbury Borough Council
- Winchcombe Playgroup
- Winchcombe Abbey Primary School
- Winchcombe School
- Winchcombe Medical Centre
- Winchcombe Be Social
- Vineyard UK
- Overseas Mission Partners
- Winchcombe Elderly Day Centre
- Gloucestershire Health and Care NHS Foundation Trust
- Kintsugi Hope

6. Conclusion

In what has been a challenging year we also recognise the opportunities that we have been given to reflect, adapt, change and pivot towards a ‘new normal’. We give thanks for all that has happened in the last year, especially the growth that we have experienced on a number of fronts. We recognise the outstanding contribution of all those who have served in so many different ways. People have given their time, their resources and their energy, in allowing us to achieve all that we have been able to achieve, in ways that we might never have imagined possible before a pandemic impacted us all.

As we look to the future, we will do so with confidence and we will continue to explore and investigate the many different ways that we believe are before us as we seek to achieve our charitable objectives, step into our mission and fulfil our vision.

Financial Review

The total income for the year was £187,733 and total expenditure on charitable activities amounted to £160,464. The balance on unrestricted funds at the year end was £51,929 and restricted funds £300.

Reserves Policy

The trustees have examined the charity’s requirements for reserves taking account of the main risks to the organisation. It has initially a policy whereby unrestricted funds not committed or invested in tangible fixed assets held by the charity should be £20,000. This represents less than 20% of all budgeted expenditure for the year. Our ability to improve this has been impacted in the last year by some loss on income streams as a result of Covid-19, however, it still remains our aim to increase the reserves to £60,000 within three years if at all possible. The reserves are needed to meet the working capital requirement of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

REPORT OF THE TRUSTEES
for the year ended 31st August 2021 (Continued)

Structure, Governance and Management**Governing Document**

Encounter Trust Winchcombe is registered as a charity with the Charity Commission. It is a charitable incorporated organisation and was formed under a Deed of Trust dated 4th June 2014.

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

To be eligible for appointment trustees must be 16 years or over and subscribe to the Statement of Beliefs. Two members of the leadership team will also serve as trustees and all trustees except for the senior pastor are selected by the leadership team in consultation with existing trustees.

Signed on behalf of the trustees by:

M Bailey

.....

Trustee

Winchcombe

8th November 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Encounter Trust Winchcombe for the year ended 31st August 2021.

Responsibilities and Basis of Report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A P Williams BSc FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

10th November 2021

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st August 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income from:					
Donations	3	182,638	1,805	184,443	155,310
Other trading activities	4	3,288		3,288	6,502
Investments	5	2	-	2	12
Total incoming resources		<u>185,928</u>	<u>1,805</u>	<u>187,733</u>	<u>161,824</u>
Expenditure on:					
Charitable activities	6	<u>159,489</u>	<u>975</u>	<u>160,464</u>	<u>165,608</u>
Total expenditure		<u>159,489</u>	<u>975</u>	<u>160,464</u>	<u>165,608</u>
Net income/(expenditure) and net movement in funds for the year		26,439	830	27,269	(3,784)
Transfer between funds		<u>530</u>	<u>(530)</u>	<u>-</u>	<u>-</u>
Net movement in funds		26,969	300	27,269	(3,784)
Reconciliation of funds					
Total funds brought forward		<u>24,960</u>	<u>-</u>	<u>24,960</u>	<u>28,744</u>
Total funds carried forward		<u>£51,929</u>	<u>£300</u>	<u>£52,229</u>	<u>£24,960</u>

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

All income and expenditure derives from continuing activities.

The notes on pages 10 to 15 form part of these financial statements

BALANCE SHEET
as at 31st August 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	<u>2,570</u>	<u>2,093</u>
Total fixed assets		<u>2,570</u>	<u>2,093</u>
Current assets			
Debtors	11	2,015	1,913
Cash at bank and in hand		<u>50,963</u>	<u>24,752</u>
Total current assets		52,978	26,665
Liabilities			
Creditors falling due within one year	12	<u>3,319</u>	<u>3,798</u>
Net current assets		<u>49,659</u>	<u>22,867</u>
Total assets less current liabilities		52,229	24,960
Total net assets	13	<u><u>£52,229</u></u>	<u><u>£24,960</u></u>
The funds of the Charity			
Unrestricted income funds	14	<u>51,929</u>	<u>24,960</u>
Restricted funds	14	<u>300</u>	<u>-</u>
Total charity funds		<u><u>£52,229</u></u>	<u><u>£24,960</u></u>

These accounts were approved by the trustees and authorised for issue on: 8th November 2021 and are signed on their behalf by:

M Bailey

.....

Trustee

The notes on pages 10 to 15 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st August 2021

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

b) Public Benefit Entity

Encounter Trust Winchcombe meets the definition of a public benefit entity as defined by FRS 102.

c) Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

d) Income Recognition Policies

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

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

e) Donated Services and Facilities

In accordance with the charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

f) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2021 (continued)

g) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

h) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of running the activities of the church and associated projects.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Tangible Fixed Assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Fixtures and fittings	25% per annum
Equipment	25% per annum

j) Debtors

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

k) Cash at Bank and in Hand

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

l) Creditors and Provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the 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 amount after allowing for any trade discounts due.

m) Pensions

The charity operates a defined contribution scheme, the costs of which are held outside of the charity. The contributions in the year are detailed in note 6.

2. Legal Status of the Charity

Encounter Trust Winchcombe is a registered charitable incorporated organisation and was formed under a Deed of Trust dated 4th June 2014.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2021 (continued)

3. Income from donations

	2021	2020
	£	£
Tithes, offerings and grants	155,102	130,988
Gift aid tax refunds	29,341	24,322
	<u>£184,443</u>	<u>£155,310</u>

Of the £184,443 received in 2021 (2020: £155,310) £1,805 was restricted funds (2020: £5,479) and £182,638 (2020: £149,831) unrestricted funds.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

4. Income earned from other trading activity

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Church events and other income	768	2,630
Rental income	2,520	3,872
	<u>£3,288</u>	<u>£6,502</u>

5. Investment Income

All of the charity investment income arises from money held in Lloyds bank.

6. Analysis of expenditure on charitable activities

	Church activities £	2021 Total £	2020 Total £
Ministry support	105,599	105,599	99,973
Gift and donations	13,301	13,301	13,147
Motor, travel and entertainment	861	861	1,345
Sundry expenditure	905	905	1,162
Conferences, training and event costs	4,753	4,753	10,987
Food and drink	484	484	2,106
Book, tapes and resources	317	317	542
Property costs	15,790	15,790	21,686
Depreciation	1,422	1,422	1,134
Administration	15,532	15,532	12,206
Accountancy	1,500	1,500	1,320
Total	<u>£160,464</u>	<u>£160,464</u>	<u>£165,608</u>

Of the £160,464 expenditure in 2021 (2020: £165,608) £159,489 was charged to unrestricted funds (2020: £158,322) and £975 to restricted funds (2020: £7,286).

NOTES TO THE ACCOUNTS
for the year ended 31st August 2021 (continued)

7. Analysis of staff costs and trustee remuneration and expenses

	2021	2020
	£	£
Salaries and wages	95,389	90,685
Employers national insurance	5,374	4,687
Employer contribution to Defined Contribution Pension Scheme	4,836	4,601
	<u>£105,599</u>	<u>£99,973</u>

No employees had emoluments in excess of £60,000 (2020: Nil).

During the year the Trustees received remuneration from the charity as permitted by the Trust deed as follows:

	2021	2020
	£	£
M & K Bailey	<u>62,475</u>	<u>57,800</u>

During the year the trustees and their spouses and key management personnel donated £21,963 to the charity in total (2020: £5,080).

During the year trustees were reimbursed motor and other expenses of £1,491 some of which were incurred in their role as church leader. (2020: £917)

The key management personnel of the church were paid £105,599 in total for the year (2020: £99,973).

One of the key management personnel was loaned £800 in prior years by the Trust on an interest free loan. £500 has been repaid last year end and a further £300 repaid via a gift from the church last year. This year one of the key management personnel was gifted £250 for computer use.

8. Staff numbers

The average monthly number of employees during the year was as follows:

	2021	2020
	Number	Number
Church management	<u>3</u>	<u>3</u>

9. Related party transactions

Encounter Trust Winchcombe is the sole trustee of the Matilda Swinburne Trust which has legal ownership of the church building and No 9 Gretton Road both of which are used by Encounter Trust Winchcombe at no extra cost.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2021 (continued)

10. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost:			
As at 01.09.2020	52,869	36,325	89,194
Additions	-	1,899	1,899
As at 31.08.2021	52,869	38,224	91,093
Depreciation:			
As at 01.09.2020	50,776	36,325	87,101
Charge for year	947	475	1,422
As at 31.08.2021	51,723	36,800	88,523
Net book value:			
As at 31.08.2021	£1,146	£1,424	£2,570
As at 31.08.2020	£2,093	£-	£2,093

11. Debtors

	2021 £	2020 £
Prepayments and accrued income	309	259
Other debtors	1,706	1,654
	£2,015	£1,913

12. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	1,500	1,633
Other creditors	-	652
Taxation and social security costs	1,819	1,513
	£3,319	£3,798

13. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	2,570	-	-	2,570
Cash at bank and in hand	50,663	-	300	50,963
Other net current assets/(liabilities)	(1,304)	-	-	(1,304)
Total	£51,929	£-	£300	£52,229

NOTES TO THE ACCOUNTS
for the year ended 31st August 2021 (continued)

14. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance 01.09.2020 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.08.2021 £
Dorcas fund	-	500	(200)	-	300
Computer purchase	-	1,000	-	(1,000)	-
<i>Restricted Giving:-</i>					
Kintsugi donations	-	130	(600)	470	-
Missionary work	-	175	(175)	-	-
Total	£-	£1,805	£(975)	£(530)	£300

Description, nature and purposes of the funds

The restricted funds are for specific projects in the churches activities and pastoral care.

Transfers have been made to the restricted reserves to cover deficits on the funds in the year.

£1,000 was received in the year to fund the purchase of a computer. As a computer has now been purchased this sum has been released to General Funds

Analysis of movements in unrestricted funds

	Balance 01.09.2020 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.08.2021 £
General fund	24,960	185,928	(159,489)	530	51,929
Total	£24,960	£185,928	£(159,489)	£530	£51,929

Name of unrestricted fund

Description, nature and purposes of the fund

General fund

The 'free reserves' after allowing for all designated funds.

15. Pension Commitments

The Charity operates a defined contribution scheme, the assets of which are held separately from those of the Charity in an independently administered fund. At the balance sheet date unpaid contributions of £Nil (2020: £652) were due to the fund. They are included in other creditors.

**INCOME & EXPENDITURE ACCOUNT
for the year ended 31st August 2021**

31st August 2020

INCOME	£	£	£
Tithes, offerings and grants		155,102	130,988
Tax refunds		29,341	24,322
Rental income		2,520	3,872
Other income and church events		768	2,630
Interest		<u>2</u>	<u>12</u>
		187,733	<u>161,824</u>
EXPENDITURE			
Direct Charitable			
Ministry			
Ministry support and salaries	105,599		99,973
General giving	13,301		13,147
Motor, travel and entertainment	861		1,345
Sundry expenses and fees	905		1,162
Conferences, training and event costs	4,753		10,987
Food and drink	484		2,106
Books, tapes and resources	<u>317</u>		<u>542</u>
	<u>126,220</u>		<u>129,262</u>
Property			
Rent and utilities	5,886		4,330
Repairs and maintenance	3,434		9,979
Insurance	2,922		4,819
Cleaning and hygiene	3,548		2,558
Depreciation	<u>1,422</u>		<u>1,134</u>
	<u>17,212</u>		<u>22,820</u>
Management and Administration			
Printing, postage, stationery, advertising and computer costs	8,850		6,881
Telephone	2,384		2,532
Accountancy	1,500		1,320
Administration services	2,531		1,160
Subscriptions and licenses	1,207		1,168
Bank charges	<u>560</u>		<u>465</u>
	<u>17,032</u>		<u>13,526</u>
		<u>160,464</u>	<u>165,608</u>
SURPLUS/(DEFICIT) FOR THE YEAR		<u>£27,269</u>	<u>£(3,784)</u>