

**ENCOUNTER TRUST WINCHCOMBE**

**Accounts – 31st August 2022**

## **ENCOUNTER TRUST WINCHCOMBE**

Charity number: 1157308

Accounts – 31st August 2022

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**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
		£	£	£	£
<b>Income from:</b>					
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
<b>Total incoming resources</b>		<u>175,626</u>	<u>1,065</u>	<u>176,691</u>	<u>200,146</u>
<b>Expenditure on:</b>					
Charitable activities	6	<u>176,192</u>	<u>1,065</u>	<u>177,257</u>	<u>160,464</u>
<b>Total expenditure</b>		<u>176,192</u>	<u>1,065</u>	<u>177,257</u>	<u>160,464</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		(566)	-	(566)	39,682
<b>Transfer between funds</b>		-	-	-	-
<b>Net movement in funds</b>		(566)	-	(566)	39,682
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>75,429</u>	<u>300</u>	<u>75,729</u>	<u>36,047</u>
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>			
Tangible assets	10	<u>4,923</u>	<u>2,570</u>
<b>Total fixed assets</b>		<u>4,923</u>	<u>2,570</u>
<b>Current assets</b>			
Debtors	11	2,232	2,015
Cash at bank and in hand		<u>72,164</u>	<u>74,463</u>
<b>Total current assets</b>		74,396	76,478
<b>Liabilities</b>			
Creditors falling due within one year	12	<u>4,156</u>	<u>3,319</u>
<b>Net current assets</b>		<u>70,240</u>	<u>73,159</u>
<b>Total assets less current liabilities</b>		75,163	75,729
<b>Total net assets</b>	13	<u><u>£75,163</u></u>	<u><u>£75,729</u></u>
<b>The funds of the Charity</b>			
Unrestricted income funds	14	<u>74,863</u>	<u>75,429</u>
Restricted funds	14	<u>300</u>	<u>300</u>
<b>Total charity funds</b>		<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	Unrestricted funds
	2022	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
<b>Total</b>	<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	<u>55,004</u>	<u>40,623</u>	<u>95,627</u>
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	<u>52,829</u>	<u>37,875</u>	<u>90,704</u>
Net book value:			
As at 31.08.2022	<u>£2,175</u>	<u>£2,748</u>	<u>£4,923</u>
As at 31.08.2021	<u>£1,146</u>	<u>£1,424</u>	<u>£2,570</u>

**11. Debtors**

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

**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	<u>1,958</u>	<u>1,819</u>
	<u>£4,156</u>	<u>£3,319</u>

**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)
<b>Total</b>	<u>£74,863</u>	<u>£-</u>	<u>£300</u>	<u>£75,163</u>



**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)	-	-
<b>Total</b>	<b>£300</b>	<b>£1,065</b>	<b>£(1,065)</b>	<b>£-</b>	<b>£300</b>

<b>Name of restricted fund</b>	<b>Description, nature and purposes of the fund</b>
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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
<b>Total</b>	<b>£75,429</b>	<b>£175,626</b>	<b>£(176,192)</b>	<b>£-</b>	<b>£74,863</b>

<b>Name of unrestricted fund</b>	<b>Description, nature and purposes of the fund</b>
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General fund	The 'free reserves' after allowing for all designated funds.
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**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>
<b>EXPENDITURE</b>			
<b>Direct Charitable</b>			
<b>Ministry</b>			
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>
<b>Property</b>			
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>
<b>Management and Administration</b>			
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>
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>		£( <u>566</u> )	£ <u>39,682</u>