

**Encounter Trust Winchcombe**

**Charity No. 01157308**

**Trustees' Report and Unaudited Accounts**

**31 August 2024**

**Encounter Trust Winchcombe**  
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**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



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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**

|   |             | <b>Unrestricted<br/>Funds<br/>2024<br/>£</b> | <b>Restricted<br/>Funds<br/>2024<br/>£</b> | <b>Total<br/>Funds<br/>2024<br/>£</b> | <b>Total<br/>Funds<br/>2023<br/>£</b> |
|---|-------------|--|--|---------------------------------------|---------------------------------------|
|   | <b>Note</b> |  |  |                                       |                                       |
| <b>Income from:</b>                           |             |  |  |                                       |                                       |
| 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                                |
| <b>Total</b>                                  |             | <b>313,470</b>                               | <b>4,633</b>                               | <b>318,103</b>                        | <b>226,024</b>                        |
| <b>Expenditure on:</b>                        |             |  |  |                                       |                                       |
| Charitable activities                         | 6           | 293,349                                      | 4,775                                      | 298,124                               | 223,407                               |
| <b>Total</b>                                  |             | <b>293,349</b>                               | <b>4,775</b>                               | <b>298,124</b>                        | <b>223,407</b>                        |
| <b>Net income</b>                             |             | <b>20,121</b>                                | <b>(142)</b>                               | <b>19,979</b>                         | <b>2,617</b>                          |
| Transfers between funds                       |             | -  | -  | -                                     | -                                     |
| <b>Net income before other gains/(losses)</b> |             | <b>20,121</b>                                | <b>(142)</b>                               | <b>19,979</b>                         | <b>2,617</b>                          |
| <b>Other gains and losses</b>                 |             |  |  |                                       |                                       |
| Net gain/losses on investments                |             | 3,276  | -  | 3,276                                 | (920)                                 |
| <b>Net movement in funds</b>                  |             | <b>23,397</b>                                | <b>(142)</b>                               | <b>23,255</b>                         | <b>1,697</b>                          |
| <b>Reconciliation of funds:</b>               |             |  |  |                                       |                                       |
| Total funds brought forward                   |             | 76,386                                       | 474  | 76,860                                | 75,163                                |
| <b>Total funds carried forward</b>            |             | <b>99,783</b>                                | <b>332</b>                                 | <b>100,115</b>                        | <b>76,860</b>                         |

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**

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

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**

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

**3 Income from donations and legacies**

|                              | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|------------------------------|-------------------|-------------------|
| Tithes, offerings and grants | 236,488           | 175,389           |
| Gift aid tax refunds         | 50,756            | 39,447            |
| <b>Total</b>                 | <b>287,244</b>    | <b>214,836</b>    |

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**

|                       | <b>2024</b> | <b>2023</b> |
|-----------------------|-------------|-------------|
|                       | <b>£</b>    | <b>£</b>    |
| Lloyds bank interest  | 743         | 226         |
| Kingdom bank interest | 167         | -           |
| Return on investments | -           | 370         |
| <b>Total</b>          | <b>910</b>  | <b>596</b>  |

**5 Income from other trading activities**

|                                | <b>2024</b>   | <b>2023</b>   |
|--------------------------------|---------------|---------------|
|                                | <b>£</b>      | <b>£</b>      |
| Church events and other income | 26,435        | 7,649         |
| Rental income                  | 3,120         | 2,943         |
| <b>Total</b>                   | <b>29,555</b> | <b>10,592</b> |

**6 Analysis of expenditure on charitable activities**

|   | <b>2024</b>    | <b>2023</b>    |
|---|----------------|----------------|
|   | <b>£</b>       | <b>£</b>       |
| 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          |
| <b>Total</b>                              | <b>298,124</b> | <b>223,407</b> |

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**

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

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:

|   | <b>2024</b>   | <b>2023</b>   |
|---|---------------|---------------|
|   | <b>£</b>      | <b>£</b>      |
| 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         |
|   | <b>94,459</b> | <b>81,073</b> |

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:

|                   | <b>2024</b>   | <b>2023</b>   |
|-------------------|---------------|---------------|
|                   | <b>Number</b> | <b>Number</b> |
| 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**

|                        | <b>Fixtures and fittings</b> | <b>Equipment</b> | <b>Total</b>  |
|------------------------|------------------------------|------------------|---------------|
|                        | <b>£</b>                     | <b>£</b>         | <b>£</b>      |
| <b>Cost:</b>           |                              |                  |               |
| 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> |
| <b>Depreciation:</b>   |                              |                  |               |
| 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> |
| <b>Net book value:</b> |                              |                  |               |
| 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**

|  | <b>2024</b>   | <b>2023</b>   |
|--|---------------|---------------|
|  | <b>£</b>      | <b>£</b>      |
| Market value of investments at 1 <sup>st</sup> 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 <sup>st</sup> August   | <u>37,855</u> | <u>14,580</u> |

**12 Debtors**

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

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

**14 Analysis of net assets between funds**

|  | <b>Unrestricted funds</b> | <b>Restricted funds</b> | <b>Total</b>   |
|--|---------------------------|-------------------------|----------------|
|  | <b>£</b>                  | <b>£</b>                | <b>£</b>       |
| 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)       |
| <b>Total</b>                           | <b>99,783</b>             | <b>332</b>              | <b>100,115</b> |

**15 Analysis of charitable funds**

**Analysis of movements in restricted funds**

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

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**

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

| <b>Name of unrestricted fund</b> | <b>Description, nature and purpose of the fund</b>          |
|----------------------------------|---|
| 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:

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

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

|  | <b>Total funds</b><br><b>2024</b><br><b>£</b> | <b>Total funds</b><br><b>2023</b><br><b>£</b> |
|--|---|---|
| <b>Income</b>  |   |   |
| 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   |
| <b>Total Income</b>  | <b>318,103</b>                                | <b>226,024</b>                                |
| <b>Expenditure</b>   |   |   |
| <b>Ministry</b>  |   |   |
| 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   |
|  | <b>209,624</b>                                | <b>158,648</b>                                |
| <b>Property</b>  |   |   |
| 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   |
|  | <b>51,039</b>                                 | <b>35,969</b>                                 |
| <b>Management and Administration</b>                         |   |   |
| 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   |
|  | <b>37,461</b>                                 | <b>28,790</b>                                 |
| <b>Total Expenditure</b>                                     | <b>298,124</b>                                | <b>223,407</b>                                |
| Unrealised gain/(loss) on investments                        | 3,276   | (920)   |
| <b>Total funds carried forward</b>                           | <b>23,255</b>                                 | <b>1,697</b>                                  |















# 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_ |

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-  Signer mark@encountervineyard.org.uk entered name at signing as mark Bailey  
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-  Document e-signed by mark Bailey (mark@encountervineyard.org.uk)  
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