

THE NORWICH CENTRE FOR PERSONAL PROFESSIONAL AND SPIRITUAL DEVELOPMENT

England & Wales · Charity number 1005967

Details

Other names	THE NORWICH CENTRE FOR PERSONAL AND PROFESSIONAL DEVELOPMENT
Status	Registered
Legal form	Other
Registered	1991-11-13
Register	View on the Charity Commission register

Contact

Address	7 Earlham Road Norwich NR2 3RA
Phone	01603617709
Email	admin@norwichcentre.org
Website	www.norwichcentre.org

Activities

Objects: 1.THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED HARDSHIP OR DISTRESS OR WHO ARE AGED OR SICK INCLUDING BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING; PERSONS SUFFERING FROM PHYSICAL OR MENTAL ILLNESS, FINANCIAL HARDSHIP AND ALCOHOL ABUSE DEPRESSION EATING DISORDERS ANXIETY AND NEUROSES AND PHOBIAS, MARITAL AND FAMILY CONFLICTS, NERVOUS BREAK-DOWN AND ANY OTHER PROBLEMS AND ISSUES ADVERSELY AFFECTING INDIVIDUALS BY THE PROVISION OF COUNSELLING SERVICES TO INDIVIDUALS OR GROUPS. 2.THE ADVANCEMENT OF PUBLIC EDUCATION ESPECIALLY EDUCATION IN COUNSELLING SKILLS

Activities: -The relief of persons who are in conditions of need, hardship, or distress; or who are aged, or sick by the provision of counselling services to individuals and groups-The advancement of public education especially education in counselling skills Through the following activities:-Individual counselling-Couple counselling-personal development workshops and groups.

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NORWICH
- Norfolk
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£278,965	£263,368	-	-
2024-08-31	£281,732	£257,348	-	-
2023-08-31	£270,572	£221,138	-	-
2022-08-31	£246,116	£244,263	-	-
2021-08-31	£245,526	£213,362	-	-
2020-08-31	£211,392	£220,130	-	-

Trustees

Name	Role	Appointed
Barbara Lilian Trevanion	Chair	2023-11-13
Julian Thorne		2024-11-13
Linda Bainton		2025-08-13
Simon Jones		2014-04-23
Thomas Joseph Kearney		2023-09-13

THE NORWICH CENTRE FOR PERSONAL PROFESSIONAL AND SPIRITUAL DEVELOPMENT

England & Wales - Charity number 1005967

Accounts

CHARITY REGISTRATION NUMBER: 1005967

**The Norwich Centre for Personal Professional and
Spiritual Development**

Unaudited financial statements

31 August 2025

The Norwich Centre for Personal Professional and Spiritual Development

Financial statements

Year ended 31 August 2025

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The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report

Year ended 31 August 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	The Norwich Centre for Personal Professional and Spiritual Development
Charity registration number	1005967
Principal office	7 Earlham Road Norwich Norfolk NR2 3RA

The trustees

The trustees who served during the year and at the date of approval were as follows:

Simon Jones
Pat Gibney
Thomas Kearney
Barbara Trevalion
Julian Thorne (appointed 13 November 2024)
John Jackson (resigned 13 November 2024)
Richard Capper (resigned 13 November 2024)
Linda Bainton (appointed 13 August 2025)

Centre Director	Mrs Maggie Southworth
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Independent examiner	Jacquie Raywood Adepta Limited Unit 6 Hill Farm Kirby Road Kirby Bedon Norwich NR14 7DU
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Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
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The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2025

Objectives and activities

The objectives of the Charity were established by the original trust deed being:

- The relief of persons who are in conditions of need, hardship, or distress; or who are aged, or sick by the provision of counselling services to individuals and groups.
- The advancement of public education especially education in counselling skills.

The Charity meets the above objectives through the following activities:

- Individual counselling
- Provision of a programme of personal and professional development courses, workshops and groups.

There have been no major changes during the year in either the activities of the Charity, or the policies adopted in the furtherance of the above activities.

Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This report covers the 12 months from 1st September 2024 to 31st August 2025.

During this period, the majority of our counselling and training work was delivered in person in the traditional way. However, we did continue to offer online counselling where this was needed or wanted by the client but kept the exploratory sessions in person wherever possible. This has created a great balance of being able to offer both types of sessions, face-to-face or online, but also given huge flexibility for those who find accessing the centre difficult, those who had to go home due to personal circumstance or university vacations and for clients for which it is simply their preferred option. It has also been a very useful offering for our Youth Connect clients where for some simply leaving the house is challenging so being able to access counselling on-line has been a lifeline. In addition, as the diploma training is now accredited to include an on-line and telephone counselling element to the training, it is useful for trainees on placement at The Norwich Centre to have the opportunity to work with clients in this way.

The Norwich Centre provides daytime counselling during office hours from Monday to Friday. The following breakdowns and statistics look at all sessions held within the counselling service.

The counselling offered at The Norwich Centre comes under 3 broad headings:

- Norwich Centre charity clients – Clients who access the longer-term counselling through our charity service offering accessible and affordable counselling for up to 18 months.
- Contract clients – Clients who can access no cost to the client short-term counselling through an arrangement between The Norwich Centre and their organisation which might be their employer, a charity or their educational establishment.
- Youth Connect clients – Clients accessing the free service which offers short-term counselling to young people who belong to marginalised groups in the Norfolk area.
- Spiritual Accompaniment was offered by Brian Thorne only and these sessions are included within the daytime statistics.

Counselling services

The total number of booked sessions available to clients from 1st September 2024 to 31st August 2025, excluding planned breaks, held slots and unfilled spaces, was 1234. This includes supervision, spiritual accompaniment and exploratory sessions. This is lower than last year's total of 1546.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2025

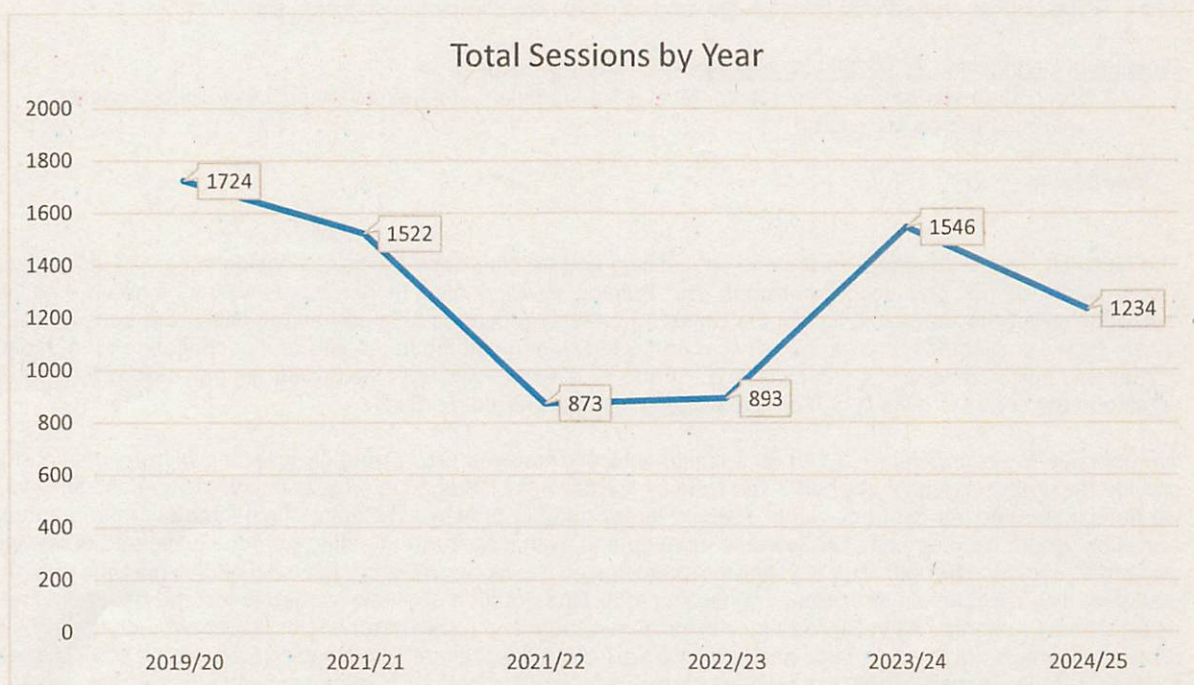
Achievements and performance *(continued)*

Client breakdown Norwich Centre

In total, including spaces that were held for clients, unfilled spaces and planned breaks, there were 1330 available sessions for counselling, supervision, exploratory sessions or spiritual accompaniment.

A total of 249 different clients accessed The Norwich Centre's services between 1st September 2024 to 31st August 2025. 84 individuals made contact and booked exploratory sessions, however 3 of these didn't attend their booked exploratory session. There were a further 24 clients who contacted us for initial information and then never followed through to book an exploratory.

Of those who did have counselling, including those who started before 1st September 2024 and those who are still current clients, 46 had 6 sessions or less, 21 had 7 to 12 sessions, 11 had 13 to 18 sessions and 18 had 19 or more sessions. Of these, 7 clients accessed the centre for spiritual accompaniment (these are included in total numbers).



Waiting List

The waiting list opened to enquiries late November 2024, with exploratories being booked from Jan 2025. It has remained open since. We have welcomed a new group of trainees, who started working in the late spring/early summer, and have been slowly opening up their available spaces.

Client breakdown Norwich Centre Projects

The total number of booked sessions for Norwich Centre contract clients between 1st September 2023 to 31st August 2024, excluding planned breaks, held slots and unfilled spaces, was 866 including exploratory sessions. This was a small decrease in sessions from the previous year (1050). Client numbers for 01/9/24 – 31/8/25 = 138

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2025

Achievements and performance *(continued)*

Training Courses

The Norwich Centre ran a variety of different training courses between 1st September 2024 and 31st August 2025.

Introduction to Counselling Skills – 14 spaces

- Autumn 2024 – 13 students completed successfully
- Spring 2025 – 14 students completed successfully
- Summer 2025 – 8 students completed successfully

Certificate in Counselling Skills 2024/25 – 14 spaces

- Wednesday Group (14 students) – 13 students completed successfully
- Thursday Group (12 students) – 10 students completed successfully

Diploma in Counselling 2022/24 – 22 spaces

- The course started with 21 students, and all have now completed successfully.

Diploma in Counselling 2024/26 – 22 spaces

- The course started with 21 students, 19 of which completed their first year successfully. 2 students are no longer on the course.

Conclusion

The Norwich Centre continues to provide counselling and training opportunities to a wide variety of individuals. The majority of our counselling sessions and training is conducted in person. However, a really positive consequence of the pandemic is that the option of on-line working is fully embedded within the service which allows for more clients to access the service, particularly when coming to the centre is a challenge for a variety of reasons; this increases our accessibility for clients and also allows us to be flexible on those occasions when coming to the centre is difficult or if on-line working is the preferred modality.

We continue to be grateful to all our staff, volunteers and trainees who give their time and help us continue to provide the great services that we do. The Norwich Centre has continued to grow and develop over the last year, we have increased our contract clients, reach a larger number of Norwich Centre clients and our young person provision, Youth Connect, has continued to develop and, with longer term funding from the National Lottery, will go from strength to strength. The physical surroundings at The Norwich Centre have definitely improved over the past year with the addition of another counselling room, the creation of a new kitchen and some decoration and general improvements. All this makes for a more comfortable and positive working environment. Additionally, we have a fantastic team of counsellors and tutors who are our biggest asset. The Norwich Centre staff and volunteer team is a brilliant team of person-centred counsellors and trainers with the essential admin team, working alongside, and it is a great privilege to be part of such a positive and professional team. Equally, we are thankful to regularly have Brian in the building to offer spiritual guidance which brings a considerable revenue to The Norwich Centre.

We continue to be able to offer placements to the trainees on our Diploma course and have enjoyed having 9 new trainees this year, most of whom started on placement with us in spring 2025 and will work with us until summer 2026. In addition, we have welcomed a trainee from another local person-centred training course. A number of the trainees from the previous diploma which finished in July 2024 have stayed on at the centre as both volunteer counsellors and paid counsellors and we continue to be grateful for their loyalty and continued support. In addition, we have a small number of long-term volunteers who make a brilliant contribution to the team and we are thankful for their continued commitment to the centre.

Our courses have continued to recruit strongly and were run effectively through 2024-2025. They represent a valuable resource to local counselling organisations by providing trainees and well-trained professional counsellors and they support us in our charity work.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2025

Financial review

Total income generated for the year amounted to £278,965 (2024: £281,732) of which £246,480 (2024: £267,032) was unrestricted. Expenditure for the year amounted to £263,368 (2024: £257,348) of which £16,600 (2024: £226,621) was unrestricted. Overall the charity produced an unrestricted deficit of £288 (2024: surplus £40,681) and a surplus was incurred in the restricted funds of £15,885 (2024: £16,297).

Total reserves of the charity increased to £333,760. Of this total, £237,266 (2024: £237,554) related to unrestricted funds, with £72,393 financing fixed assets and designated funds. The uncommitted free reserves of the charity as at 31 August 2025 were £164,873 (2024: £163,493).

Reserves policy

It is the longer-term intention of the trustees to build free reserves sufficient to cover the operating costs of the charity for a 6 month period and thereby secure the continued provision of its services to the needy in the event of significant demands for such service being placed upon it without immediate funding.

The free reserves at 31 August 2025 amounted to £164,873 (2024: £163,493) representing approximately 8 months' expenditure, excluding depreciation. Designated funds totalled £72,393 (2024: £74,061) and restricted funds totalled £96,494 at 31 August 2025 (2024: £80,609).

Plans for future periods

The cost of living crisis is impacting on the charity both in the form of increased costs, and on the amount that the charity clients can pay, we notice a continued trend for people to be able to afford less of a contribution for their counselling sessions. We continue to work on trying to build up a bursary fund which can be used to top up those client sessions where less than the 'minimum' amount is contributed. However this is done within the finances rather than risking the client feeling they are receiving special treatment, thus supporting our mission that people can access the counselling regardless of their financial contribution. The raising of funds for the bursary continues to be a on-going project.

Structure, governance and management

Governing document

The charity was constituted under a trust deed dated 28 October 1991, which was amended by supplemental trust deeds and/or deeds of variation dated 8 October 1993, 10 October 1997 and 8 January 2004.

Recruitment and Appointment of Trustees

Trustees are recruited and appointed periodically in order to provide the charity with a balanced board with a range of skills and knowledge. Prospective new trustees are introduced to the existing board for consideration of appointment and are appointed by majority vote of board members in attendance at the meeting at which the prospective new trustees are introduced.

The trustees who served during the year, and at the date of this report, are listed on page 1.

Induction and training of Trustees

All new Trustees are provided with:

- The trust deed and deeds of variation
- The latest accounts of the charity
- Details of the Charity Commission publication - The Essential Trustee: "What you need to know, what you need to do"

In addition, Trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

Structure, governance and management *(continued)*

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2025

Organisational Structure

Control of the Charity and responsibility for setting of policy and the making of strategic decisions rests with the Trustees, who meet at least 3 times a year, or more regularly should the need so arise.

Day to day operational control and management of the organisation is delegated to the Director. The Director is assisted in the functions of administration and finance by permanent staff and the use of external professional advisers in legal and finance matters.

The Charity's counselling services are provided largely through the use of volunteers, who are professionally trained and appropriately qualified. Counselling services are also provided by the Director, Assistant Director, a permanent counsellor who works with 'at risk' clients, our Youth Connect Team and some sessional counsellors alongside our volunteers and trainees.

Appropriate supervision of counsellors is achieved through the use of both dedicated staff and external professionals, including qualified counsellors.

The Charity employs appropriately qualified and experienced tutors and facilitators for courses and workshops.

Risk assessment

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

As the charity derives the majority of its income from discretionary spending, voluntary donations, contributions and grants, its sensitivity to pressures on personal finance and incomes remains unavoidable. Whilst the successful running of courses and workshops is continuing to provide positive indications, the margin between income levels and operating costs continues to be relatively small.

For the immediate future, the focus of the charity will therefore continue to be the provision of essential counselling services to the public in need whilst developing and extending the provision of counsellor training and support. Operating in a strictly monitored and controlled cost environment will continue to be a necessary factor in the day to day management of activities. The Director works closely with the finance team and Trustees to secure the successful financial stability of the organization.

Employee involvement and equality

The Norwich Centre is committed to equality of opportunity and strives to review all policies, work practices and organizational structures and processes to be confident we are offering an environment free from discrimination, inequality and marginalization. The Director and Trustees are open and encourage dialogue with all staff to work towards this. Our Equality and Diversity policy lays out our commitment to our staff, volunteers, students and clients.

The charity's policy is to consult and discuss with employees, through staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through discussion and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the charity's performance.

Structure, governance and management *(continued)*

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2025

Related parties

On 27 June 1986 Norwich Centre Projects Limited was incorporated as a wholly owned trading company to carry out certain trading activities. In 2018 these activities were solely the provision of personal and professional counselling services. During the year ended 31 August 2019 the Directors of Norwich Centre Projects Limited resolved to transfer the activities of the company into the charity, with effect from 1 September 2019, as they fall within the objectives of the charity. Since 1 September 2019 the company was dormant and was dissolved on 30 January 2024.

Statement of compliance

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner reappointment

Miss Jacquie Raywood FCCA of Adepta Limited was appointed as independent examiner during the year and will be reappointed for the ensuing year.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Maggie
Southworth
Trustee

The Norwich Centre for Personal Professional and Spiritual Development

Independent examiner's report to the trustees of The Norwich Centre for Personal Professional and Spiritual Development

Year ended 31 August 2025

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 August 2025 which are set out on pages 10 to 19.

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 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

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 financial statements do not accord with those records; or
3. the financial statements 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.

The Norwich Centre for Personal Professional and Spiritual Development

Independent examiner's report to the trustees of The Norwich Centre for Personal Professional and Spiritual Development *(continued)*

Year ended 31 August 2025

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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Jacquie Raywood FCCA
Independent Examiner



Adepta Limited
Unit 6 Hill Farm
Kirby Road
Kirby Bedon
Norwich
NR14 7DU

DATE

The Norwich Centre for Personal Professional and Spiritual Development

Statement of financial activities

Year ended 31 August 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Income and endowments from					
Donations and legacies	4	3,366	32,485	35,851	15,293
Charitable activities	5	239,324	-	239,324	263,988
Investments	6	3,164	-	3,164	2,365
Other income	7	626	-	626	86
Total income		246,480	32,485	278,965	281,732
Expenditure on					
Charitable activities	8	246,768	16,600	263,368	257,348
Total expenditure		246,768	16,600	263,368	257,348
Net (losses)/gains before transfers		(288)	15,885	15,597	24,384
Transfers					
Net movement in funds		(288)	15,885	15,597	24,384
Reconciliation of funds					
Total funds brought forward		237,554	80,609	318,163	293,779
Total funds carried forward		237,266	96,494	333,760	318,163

The notes on pages 12 to 19 form part of these financial statements.

The Norwich Centre for Personal Professional and Spiritual Development

Balance sheet

31 August 2025

		2025	2024
	Note	£	£
Fixed assets			
Tangible fixed assets	12	157,748	123,908
Current assets			
Debtors	13	9,529	21,988
Cash at bank and in hand		240,593	323,073
		<u>250,122</u>	<u>345,041</u>
Creditors: amounts falling due within one year	14	(74,108)	(150,786)
Net current assets		<u>176,014</u>	<u>194,255</u>
Net assets		<u>333,760</u>	<u>318,163</u>
Funds of the charity			
Restricted funds		86,494	80,609
Unrestricted funds		237,266	237,554
Total charity funds	17	<u>333,760</u>	<u>318,163</u>

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

These financial statements were approved by the board of trustees and authorised for issue on

and are signed on behalf of the board by:

Mrs M Southworth
Trustee

Gubera Tuerk
Chair of Trustees

18.02.2026

MS
Director
18.2.26.

The notes on pages 12 to 19 form part of these financial statements.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements

Year ended 31 August 2025

1 General Information

The charity is a registered charity in England and Wales and is unincorporated constituted by Trust Deed. The address of the principal office is 7 Earlham Road, Norwich, Norfolk, NR2 3RA, 7DU, England.

2 Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis, as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a

The Trustees view at the date of signing the financial statements is that the Trust remains viable and remains a going concern.

Funding accounting

Unrestricted funds are available for use at the discretion of the Trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the Trustees for particular future project or commitment.

Restricted funds are created when grants, income and donations are received for a particular purpose, the use of which is restricted to that purpose.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Donations are received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Income from charitable activities, donations or grants are recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2025

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Investment and other income are included where receivable.

Income from trading activities is accounted for when earned.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on raising funds includes the costs associated with grant applications, managing investments and generating donations and any other related costs.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Support costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to proportion costs within each heading.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and buildings	- 2.5 to 5% per annum straight line
Fixtures, fittings and equipment	- 20 to 33% per annum straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements (continued)

Year ended 31 August 2025

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical areas of judgement

The trustees have considered there to be no critical areas of judgement to disclose within the financial statements.

4 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations and gifts	3,366	400	3,766	883	430	1,293
Grants	-	32,085	32,085	-	14,000	14,000
	<u>3,366</u>	<u>32,485</u>	<u>35,851</u>	<u>883</u>	<u>14,430</u>	<u>15,293</u>

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Counselling Income	62,659	-	62,659	72,879	-	72,879
Workshop and course fees	176,665	-	176,665	187,109	-	187,109
	<u>239,324</u>	<u>-</u>	<u>239,324</u>	<u>259,988</u>	<u>-</u>	<u>259,988</u>

6 Investment Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Interest receivable	3,164	-	3,164	2,365	-	2,365

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements (continued)

Year ended 31 August 2025

7 Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Sale of books, materials and poetry income	626	-	626	86	-	86

8 Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	246,768	18,800	263,368	226,621	30,727	257,348

	Counselling services £	Workshop and courses £	Total Funds 2025 £	Counselling services £	Workshop and courses £	Total Funds 2024 £
Staff costs	45,808	47,971	93,777	38,538	58,172	94,708
Depreciation	7,724	-	7,724	5,953	-	5,953
Direct costs of provision of services	1,158	-	1,158	954	20,557	21,511
Support costs	39,657	113,838	153,495	37,472	90,126	127,598
Governance costs	1,889	5,325	7,214	2,228	5,350	7,578
	86,234	167,134	263,368	83,143	174,205	257,348

	Support costs £	Governance costs £	Total Funds 2025 £	Support costs £	Governance costs £	Total Funds 2024 £
Staff costs	124,236	-	124,236	96,510	-	96,510
Rates and water	5	-	5	1,000	-	1,000
Insurance	3,128	-	3,128	2,577	-	2,577
Light and heat	4,312	-	4,312	4,614	-	4,614
Travel, subsistence and staff welfare	429	-	429	474	-	474
Postage, stationery and telephone	2,025	-	2,025	145	-	145
Repair and maintenance	12,378	-	12,378	14,442	-	14,442
Recruitment and training	720	-	720	885	-	885
Office	6,262	-	6,262	6,971	-	6,971
Legal and professional	-	6,762	6,762	-	6,730	6,730
Bank charges	-	452	452	-	848	848
	153,495	7,214	160,709	127,598	7,578	135,176

Support and governance costs are allocated between charitable activities in proportion to income.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements (continued)

Year ended 31 August 2025

9 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	200,706	184,823
Social security costs	14,195	3,858
Employer contributions to pension plans	3,112	2,540
	<u>218,013</u>	<u>191,219</u>

No employee received employee benefits of more than £60,000 during the year (2024: nil)

The average number of employees during the year was 18 (2024: 18)

10 Net Income/(expenditure)

Net Income/(expenditure) is stated after charging:-

	2025 £	2024 £
Depreciation of tangible fixed assets	7,724	5,953
Independent examination fees	<u>3,480</u>	<u>3,300</u>

11 Trustees remuneration

No remuneration or other benefits from employment with the charity were received by the Trustees.

12 Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
As at 1 September	233,563	34,826	268,389
Additions	32,332	9,230	41,562
As at 31 March	<u>265,895</u>	<u>44,056</u>	<u>309,951</u>
Depreciation			
As at 1 September	117,099	27,382	144,481
Charge for the year	3,996	3,728	7,724
As at 31 March	<u>121,095</u>	<u>31,110</u>	<u>152,205</u>
Net book value			
As at 30 September 2025	<u>144,800</u>	<u>12,946</u>	<u>157,746</u>
As at 30 September 2024	<u>116,464</u>	<u>7,444</u>	<u>123,908</u>

13 Debtors

	2025 £	2024 £
Trade debtors	4,323	19,300
Prepayments and accrued income	3,124	2,668
Grossed up trade creditors	2,082	-
	<u>9,529</u>	<u>21,968</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements (continued)

Year ended 31 August 2025

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,079	59
Accruals and deferred income	71,418	149,268
Other creditors	1,811	1,462
	<u>74,108</u>	<u>150,788</u>

15 Deferred Income

	2025 £	2024 £
Deferred Income brought forward	148,215	156,882
Released during the year	(148,215)	(156,882)
Deferred during the year	70,365	148,215
	<u>70,365</u>	<u>148,215</u>

Deferred income comprises fees received in advance for courses and workshops.

16 Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expenses in relation to defined contribution plans was £3,112 (2024: £2,540)

17 Analysis of charitable funds

Unrestricted funds

	At 1 September 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 August 2025 £
General funds	163,493	246,460	(245,100)	-	-	164,873
Fixed Asset fund	74,081	-	(1,668)	-	-	72,393
	<u>237,554</u>	<u>246,460</u>	<u>(246,768)</u>	<u>-</u>	<u>-</u>	<u>237,286</u>

	At 1 September 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 August 2024 £
General funds	144,645	267,302	(253,040)	4,586	-	163,493
Fixed Asset fund	52,228	-	(1,668)	23,501	-	74,061
	<u>196,873</u>	<u>267,302</u>	<u>(254,708)</u>	<u>28,087.00</u>	<u>-</u>	<u>237,554</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements (continued)

Year ended 31 August 2025

Restricted funds

	At 1 September 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 August 2025 £
Building Improvement Fund	64,696	400	13,387	-	-	78,483
Norfolk Community Foundation:						
Healthy Young Minds	1,913		(1,913)	-	-	-
Healthy Well Being	5,000		(5,000)	-	-	-
Love Norfolk	5,000		(5,000)	-	-	-
Youth Connect	4,000		(4,000)	-	-	-
Lottery Funds awards for all - Capital Grant	-	16,500	(349)	-	-	16,151
Lottery Fund for All	-	15,085	(13,225)	-	-	1,860
Bursary	-	500	(500)	-	-	-
	80,606	32,485	(16,800)	0.00	-	96,484

	At 1 September 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 August 2024 £
Building Improvement Fund	66,906	430	(2,640)	-	-	64,696
Norfolk Community Foundation:						
Healthy Young Minds	5,000	-	-	(3,087)	-	1,913
Handelsbanken	25,000	-	-	(25,000)	-	-
Healthy Well Being	-	5,000	-	-	-	5,000
Love Norfolk	-	5,000	-	-	-	5,000
Youth Connect	-	4,000	-	-	-	4,000
	96,906	14,430	(2,640)	(28,087)	-	80,609

Building Improvement Fund represents funds received towards building improvement works.

Community Fund represents funds received for the provision of a youth counselling service.

Donations Fund represents donations received for the provision of a youth counselling service.

Kickstart Fund represents grant funding toward salaries and equipment.

Norfolk Community Fund represents grant funding towards costs following COVID-19.

Norfolk Community Foundation (Healthy Young Minds & Handelsbanken Mental Health & Wellbeing) represents grant funding towards youth counsellor salaries.

Norfolk Community Foundation (Paul Bassham Community First Revenue Fund) represents grant funding towards energy costs.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2025

18 Analysis of net assets between funds

	Unrestricted Funds £	Fixed Asset Fund £	Restricted Fund £	Total Funds 2025 £
Tangible fixed assets	3	72,393	85,350	157,746
Current assets	164,870	-	11,144	176,014
Net assets	164,873	72,393	96,494	333,760

	Unrestricted Funds £	Fixed Asset Fund £	Restricted Fund £	Total Funds 2024 £
Tangible fixed assets	3,864	54,320	65,724	123,908
Current assets	151,283	-	42,972	194,255
Net assets	155,147	54,320	108,696	318,163

19 Related parties

There were no related party transactions during the year (2024: £Nil)

THE NORWICH CENTRE FOR PERSONAL PROFESSIONAL AND SPIRITUAL DEVELOPMENT

England & Wales - Charity number 1005967

Accounts

CHARITY REGISTRATION NUMBER: 1005967

**The Norwich Centre for Personal Professional and
Spiritual Development**

Unaudited financial statements

31 August 2024

The Norwich Centre for Personal Professional and Spiritual Development

Financial statements

Year ended 31 August 2024

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The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report

Year ended 31 August 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	The Norwich Centre for Personal Professional and Spiritual Development
Charity registration number	1005967
Principal office	7 Earlham Road Norwich Norfolk NR2 3RA

The trustees

The trustees who served during the year and at the date of approval were as follows:

	Richard Capper Pat Gibney (appointed 13 September 2023) John Jackson Simon Jones J Kearney (appointed 13 September 2023) D Lipinska Paul Solomon Sept Barbara Trevalion (appointed 22 November 2023)
Director	Dr Caroline Kitcatt (retired 21 November 2023) Mrs Maggie Southworth (appointed 1 September 2023)
Independent examiner	Jacquie Raywood Adepta Limited Unit 6 Hill Farm Kirby Road Kirby Bedon Norwich NR14 7DU
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2024

Objectives and activities

The objectives of the Charity were established by the original trust deed being:

- The relief of persons who are in conditions of need, hardship, or distress.
- provision of counselling services to individuals and groups.
- The advancement of public education especially education in counselling skills.

The Charity meets the above objectives through the following activities:

- Individual counselling
- A young person's counselling service for marginalized groups aged 18 - 25
- Provision of a programme of personal and professional development courses, workshops and groups.

There have been no major changes during the year in either the activities of the Charity, or the policies adopted in the furtherance of the above activities.

Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This report covers the 12 months from 1st September 2023 to 31st August 2024.

As we become more and more secure in our being able to operate without a global pandemic throwing us into a different trajectory, we get closer to our previous normal: The majority of our counselling and training work is delivered in person in the traditional way. However, we did continue to offer online counselling where this was needed or wanted by the client but kept the exploratory sessions in person. This has created a great balance of being able to offer both types of sessions, face-to-face or online, but also given huge flexibility for those who find accessing the centre difficult, those who had to go home due to personal circumstance or university vacations and for clients for which it is simply their preferred option.

The courses were predominantly delivered in person and students, I believe, appreciated being able to share a room with people and, more importantly, the support that can be generated within the groups. Moving forward, the diploma course will be incorporating the online element into the training and therefore the trainees will be expected to undertake a number of closely supported online client hours as part of their training. The majority of client hours will remain face-to-face and their training sessions will be, in the majority, in person but some will also be online to reflect this new element of the course.

The Norwich Centre provides daytime counselling during office hours from Monday to Friday. The following breakdowns and statistics look at all sessions held within the counselling service:

Spiritual Accompaniment was offered by Brian Thorne only and these sessions are included within the daytime statistics

Counselling services

Daytime Clients

The total number of booked sessions available to clients from 1st September 2023 to 31st August 2024, excluding planned breaks, held slots and unfilled spaces, was 1546. This includes supervision, spiritual accompaniment and exploratory sessions. This is much higher than last year's total of 808.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2024

Achievements and performance *(continued)*

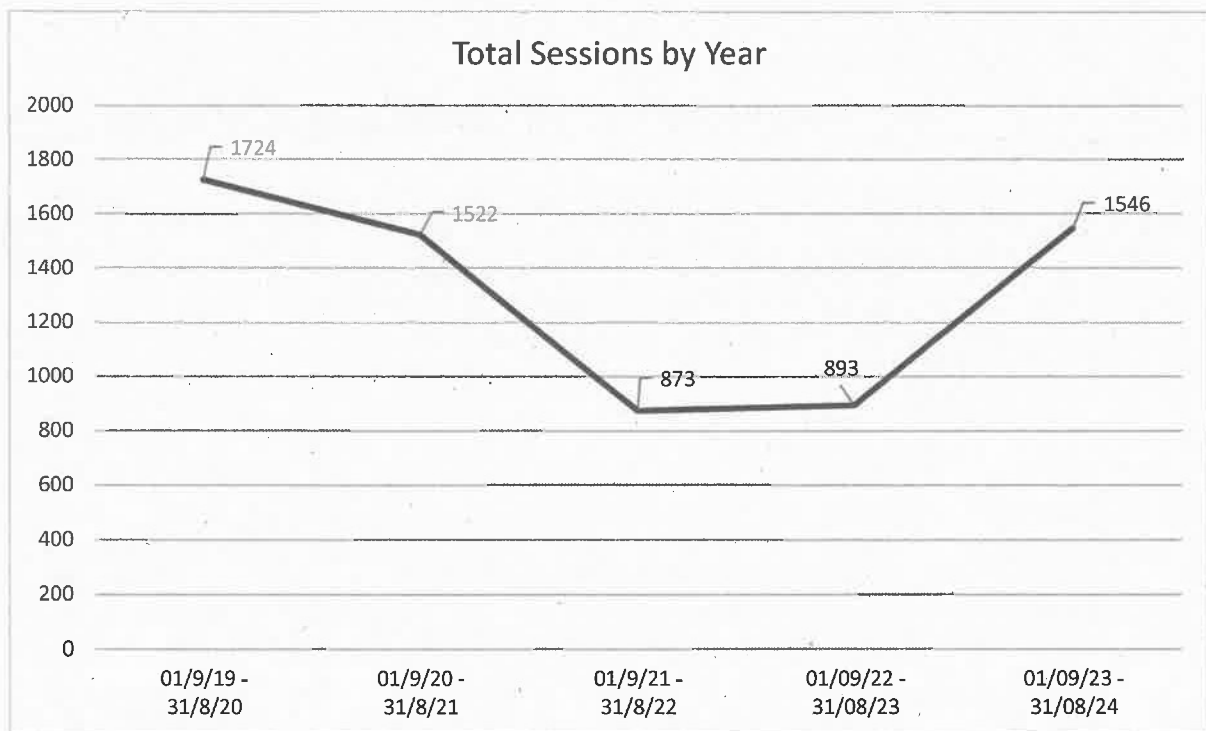
Client breakdown Norwich Centre

In total, including spaces that were held for clients, unfilled spaces and planned breaks, there were 1683 available sessions for counselling, supervision, exploratory sessions or spiritual accompaniment.

A total of 208 different clients accessed The Norwich Centre's services between 1st September 2023 to 31st August 2024. 59 individuals made contact and booked exploratory sessions, however 7 of these didn't attend their booked exploratory session. There were a further 38 clients who contacted us for initial information and then never followed through to book an exploratory.

Of those who did have counselling, including those who started before 1st September 2023 and those who are still current clients, 29 had 6 sessions or less, 10 had 7 to 12 sessions, 8 had 13 to 18 sessions and 38 had 19 or more sessions. Of these, 1 was a client who accessed The Norwich Centre for supervision and 7 accessed the centre for spiritual accompaniment (these are included in total client number).

In 2022-2023, the total number of clients over 12 months was 108, so The Norwich Centre has seen a considerable increase in its charity clients. This is due to recruiting more trainees from the Diploma course, who started seeing clients as of Spring 2023.



Waiting List

The waiting list was open in September 2023 and closed on 7th February 2024. It has remained closed since. We have been able to move clients from the waiting list and into sessions more quickly by putting an employed counsellor in place and hope to reopen the waiting list again ready for our new trainees in 2025.

Client breakdown Norwich Centre Projects

Client numbers for 1 September 2023 to 31 August 2024 = 181 (22/23 = 194).

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2024

Client breakdown Norwich Centre Youth Connect

Client numbers for 1 September 2023 to 31 August 2024 = 89

Achievements and performance (continued)

Training Courses

The Norwich Centre ran a variety of different training courses between 1st September 2023 and 31st August 2024:

Introduction to Counselling Skills – 14 spaces

- Autumn (Monday) 2023 - 15 students completed successfully.
- Spring (Monday) 2024 - 13 students completed successfully.
- Summer (Monday) 2024 - 13 students completed successfully.

Certificate in Counselling Skills 2023/24 – 14 spaces and a second course with 18 spaces

- Norwich Centre group – 12 of 14 students completed successfully.
- Norwich Wellbeing Centre group – 16 of 18 students completed successfully.

Diploma in Counselling 2022/24 – 22 spaces

- The course started with 21 students. 19 students completed successfully over the summer and the remaining 2 are expected to complete soon.

Conclusion

The Norwich Centre continues to provide counselling and training opportunities to a wide variety of individuals. It was great to be able to offer the majority of our counselling and training in person and we feel we are leaving the impact of the pandemic behind us. However, a really positive consequence of the pandemic is that the option of on-line working is fully embedded within the service now which allows for more clients to access the service, particularly when coming to the centre is a challenge for a variety of reasons; this increases our accessibility for clients and also allows us to be flexible on those occasions when coming to the centre is difficult or if on-line working is the preferred modality.

We continue to be grateful to all our staff, volunteers and trainees who give their time and help us continue to provide the great services that we do. The team has grown over this last year with the introduction of a young person's provision, Youth Connect, which has been a great success and continues to grow from strength to strength. Additionally, we have a fantastic team of counsellors and tutors who are our biggest asset. The Norwich Centre staff and volunteer team is a brilliant team of person-centred counsellors and trainers, and the essential admin team, and it is a great privilege to be part of such a positive and professional team. Equally, we are thankful to regularly have Brian Thorne in the building to offer spiritual guidance which brings a considerable revenue to The Norwich Centre. Early this year, our previous Director retired after almost 24 years in post and we welcomed Maggie Southworth as the new Director of the Norwich Centre.

This year has felt particularly exciting as we have managed to make a number of improvements to the physical surroundings: We have had the centre decorated and new carpets have been fitted in all the counselling rooms. In addition, we have had new windows on the front of the building and are in the process of re-configuring the building to incorporate another counselling room, which is fantastic and means we have more capacity to see clients, can offer more trainee placements and, most importantly, will have another room which can be accessed by those who find stairs a challenge. We also have a lovely little sofa sprucing up the admin office, a present from the new Director, where counsellors, trainees and the rest of the team can enjoy a moment of relaxation whilst waiting for clients.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2024

We continue to be able to offer placements to the trainees on our Diploma course and have enjoyed having 9 new trainees this year, most of whom started on placement with us in spring 2023 and worked with us until summer 2024.

A number of our trainees have decided to stay on as both volunteer counsellors and potentially in other capacities where opportunities arise. We continue to be hugely appreciative to our trainees and very much enjoy having them as part of the Norwich Centre family whilst supporting them in their professional development.

Our courses have continued to recruit strongly and were run effectively through 2023-2024. They represent a valuable resource to local counselling organisations by providing trainees and well-trained professional counsellors and they support us in our charity work.

We were successful in our bid for funding to provide a new service for young adults (aged 18-25) who would not typically access counselling. We managed to get 2 grants; one for £25000 from Healthy Young Minds and one for £5000 from Handelsbanken which enabled us to advertise for a 28 hour per week senior counsellor and a 1 day a week counsellor. The senior counsellor will focus on those clients who have moderate to severe mental health issues and the one day a week counsellor will focus on the mild to moderate clients. Adverts for both of those positions went out in August of this year and we have now successfully recruited for these posts. The service was up-and-running in the autumn of this year and we will have to be ever mindful of securing future funding so as to be able to continue to provide this popular service in the future. We have completed a funding application to the Lottery and await the outcome with optimism. This application would secure funding for the project for 5 years if it is successful. The service offers time-limited free counselling to young people/adults aged 18 – 25 years and is especially targeting those who are often classed as coming from harder to reach groups such as care leavers, asylum seekers, people of colour, disabled people and other marginalised groups.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2024

Financial review

Total income generated for the year amounted to £281,732 (2023: £270,572) of which £267,302 (2023: £237,812) was unrestricted. Expenditure for the year amounted to £257,348 (2023: £221,138) of which £254,708 (2023: £215,921) was unrestricted. Overall the charity produced an unrestricted surplus of £12,594 (2023: £21,891) and a surplus was made in the restricted funds of £11,790 (2023: £27,543).

Total reserves of the charity increased to £318,613. Of this total, £209,467 (2023: £196,873) related to unrestricted funds, with £54,320 financing fixed assets and designated funds. The uncommitted free reserves of the charity therefore increased from £138,755 at 1 September 2023 to £151,283 at 31 August 2024.

Reserves policy

It is the longer-term intention of the trustees to build free reserves sufficient to cover the operating costs of the charity for a 6 month period and thereby secure the continued provision of its services to the needy in the event of significant demands for such service being placed upon it without immediate funding.

The free reserves at 31 August 2024 amounted to £151,283 (2023: £138,755) representing approximately 7 months' expenditure, excluding depreciation. Designated funds totalled £54,320 (2023: £52,228) and restricted funds totalled £108,696 at 31 August 2024 (2023: £96,906).

Plans for future periods

The cost of living crisis is impacting on the charity both in the form of increased costs, and on the amount that the charity clients can pay.

Structure, governance and management

Governing document

The charity was constituted under a trust deed dated 28 October 1991, which was amended by supplemental trust deeds and/or deeds of variation dated 8 October 1993, 10 October 1997 and 8 January 2004.

Recruitment and Appointment of Trustees

Trustees are recruited and appointed periodically in order to provide the charity with a balanced board with a range of skills and knowledge. Prospective new trustees are introduced to the existing board for consideration of appointment and are appointed by majority vote of board members in attendance at the meeting at which the prospective new trustees are introduced.

The trustees who served during the year, and at the date of this report, are listed on page 1.

Induction and training of Trustees

All new Trustees are provided with:

- The trust deed and deeds of variation
- The latest accounts of the charity
- Details of the Charity Commission publication - The Essential Trustee: "What you need to know, what you need to do"

In addition, Trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2024

Structure, governance and management *(continued)*

Organisational Structure

Control of the Charity and responsibility for setting of policy and the making of strategic decisions rests with the Trustees, who meet at least 3 times a year, or more regularly should the need so arise.

Day to day operational control and management of the organisation is delegated to the Director. The Centre Director is assisted in the functions of administration and finance by permanent staff and the use of external professional advisers in legal and finance matters.

The Charity's counselling services are provided largely through the use of volunteers, who are professionally trained and appropriately qualified. Counselling services are also provided by the Director. And a small team of paid, qualified and more experienced counsellors.

Appropriate supervision of counsellors is achieved through the use of both dedicated staff and external professionals, including qualified counsellors.

The Charity employs appropriately qualified and experienced tutors and facilitators for courses and workshops.

Risk assessment

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

As the charity derives the majority of its income from discretionary spending, voluntary donations, contributions and grants, its sensitivity to pressures on personal finance and incomes remains unavoidable. Whilst the successful running of courses and workshops is continuing to provide positive indications, the margin between income levels and operating costs continues to be relatively small.

For the immediate future, the focus of the charity will therefore continue to be the provision of essential counselling services to the public in need whilst developing and extending the provision of counsellor training and support. Operating in a strictly monitored and controlled cost environment will continue to be a necessary factor in the day to day management of activities.

Employee involvement and equality

The charity's policy is to consult and discuss with employees, through staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through discussion and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the charity's performance.

The charity is an equal opportunities employer and continues to strive to ensure all the charities services are fully accessible to all.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2024

Structure, governance and management *(continued)*

Related parties

On 27 June 1986 Norwich Centre Projects Limited was incorporated as a wholly owned trading company to carry out certain trading activities. In 2018 these activities were solely the provision of personal and professional counselling services. During the year ended 31 August 2019 the Directors of Norwich Centre Projects Limited resolved to transfer the activities of the company into the charity, with effect from 1 September 2019, as they fall within the objectives of the charity. Since 1 September 2019 the company was dormant and was dissolved on 30 January 2024.

Statement of compliance

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner reappointment

Miss Jacquie Raywood FCCA of Adepta Limited was appointed as independent examiner during the year and will be reappointed for the ensuing year.

The trustees' annual report was approved on 24 February 2025 and signed on behalf of the board of trustees by:



Barbara Trevanion
Trustee

The Norwich Centre for Personal Professional and Spiritual Development

Independent examiner's report to the trustees of The Norwich Centre for Personal Professional and Spiritual Development

Year ended 31 August 2024

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 August 2024 which are set out on pages 11 to 23.

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 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

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 financial statements do not accord with those records; or
3. the financial statements 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.

The Norwich Centre for Personal Professional and Spiritual Development

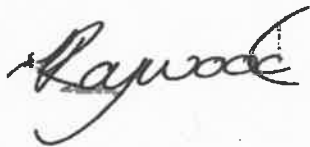
Independent examiner's report to the trustees of The Norwich Centre for Personal Professional and Spiritual Development *(continued)*

Year ended 31 August 2024

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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.



Jacquie Raywood FCCA
Independent Examiner

Adepta Limited
Unit 6 Hill Farm
Kirby Road
Kirby Bedon
Norwich
NR14 7DU

4 March 2025

The Norwich Centre for Personal Professional and Spiritual Development

Statement of financial activities

Year ended 31 August 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	863	14,430	15,293	45,296
Charitable activities	5	263,988	-	263,988	223,665
Investment income	6	2,365	-	2,365	746
Other Income	7	86	-	86	865
Total income		<u>267,302</u>	<u>14,430</u>	<u>281,732</u>	<u>270,572</u>
Expenditure					
Charitable activities	8	(254,708)	(2,640)	(257,348)	(221,138)
Total expenditure		<u>(254,708)</u>	<u>(2,640)</u>	<u>(257,348)</u>	<u>(221,138)</u>
Net income before transfer of funds		12,594	11,790	24,384	49,434
Transfer between funds		-	-	-	-
Net movement in funds		12,594	11,790	24,384	49,434
Reconciliation of funds					
Total funds brought forward		196,873	96,906	293,779	244,345
Total funds carried forward		<u>209,467</u>	<u>108,696</u>	<u>318,163</u>	<u>293,779</u>

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

The notes on pages 12 to 22 form part of these financial statements.

The Norwich Centre for Personal Professional and Spiritual Development

Balance sheet

31 August 2024

	Note	2024 £	£	2023 £	£
Fixed assets					
Tangible fixed assets	13		123,908		116,484
Investments	14		—		100
			<u>123,215</u>		<u>116,584</u>
Current assets					
Debtors	15	21,968		49,551	
Cash at bank and in hand		<u>323,074</u>		<u>321,435</u>	
		345,042		370,986	
Creditors: Amounts falling due within one year	16	<u>(150,786)</u>		<u>(193,791)</u>	
Net current assets			<u>194,255</u>		<u>177,195</u>
Total assets less current liabilities			<u>318,163</u>		<u>293,779</u>
Net assets			<u>318,163</u>		<u>293,779</u>
Funds of the charity					
Restricted funds			108,696		96,906
Unrestricted funds			<u>209,467</u>		<u>196,873</u>
Total charity funds	19		<u>318,163</u>		<u>293,779</u>

These financial statements were approved by the board of trustees and authorised for issue on 24 February 2025 and are signed on behalf of the board by:



Barbara Trevanion
Trustee

The notes on pages 12 to 22 form part of these financial statements.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements

Year ended 31 August 2024

1. General information

The charity is a registered charity in England and Wales and is unincorporated constituted by Trust Deed. The address of the principal office is 7 Earlham Road, Norwich, Norfolk, NR2 3RA.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis, as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from counselling services is recognised when the service has been undertaken.
- income from courses is recognised over the period of the course.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and buildings	-	2.5% - 5% straight line
Fixtures, fittings and equipment	-	20% - 33% straight line

Investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements (continued)

Year ended 31 August 2024

3. Accounting policies (continued)

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

5. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Donations and gifts	863	430	1,293
Grants	-	14,000	14,000
	<u>863</u>	<u>14,430</u>	<u>15,293</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Donations and gifts	12,536	760	13,296
Grants	-	32,000	32,000
	<u>12,536</u>	<u>32,760</u>	<u>45,296</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements (continued)

Year ended 31 August 2024

5. Charitable activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Counselling income	76,879	72,879	72,087	72,087
Workshop and course fees	187,109	187,109	151,578	151,578
	<u>263,988</u>	<u>263,988</u>	<u>223,665</u>	<u>223,665</u>

6. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Interest receivable	<u>2,365</u>	<u>2,365</u>	<u>746</u>	<u>746</u>

7. Other income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Sale of books and materials	<u>85</u>	<u>85</u>	<u>865</u>	<u>865</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements (continued)

Year ended 31 August 2024

8. Expenditure on charitable activities

	Counselling services £	Workshop and courses £	Total Funds 2024 £
Staff costs	36,536	58,172	94,708
Depreciation	5,953	—	5,953
Direct costs of provision of services	—	21,511	21,511
Support costs	37,472	90,126	127,598
Governance costs	2,228	5,350	7,578
	<u>82,189</u>	<u>175,159</u>	<u>257,348</u>

	Counselling services £	Workshop and courses £	Total Funds 2023 £
Staff costs	48,872	50,692	99,564
Depreciation	6,026	—	6,026
Direct costs of provision of services	239	18,225	18,464
Support costs	27,675	58,269	85,944
Governance costs	3,590	7,550	11,140
	<u>86,402</u>	<u>134,736</u>	<u>221,138</u>

During the year ended 31st August 2024 £2,640 (2023: £5,217) of charitable activities was restricted and £254,708 (2023: £215,921) was unrestricted.

Expenditure on charitable activities

	Support costs £	Governance costs £	Total Funds 2024 £
Staff costs	96,510	—	96,510
Rates and water	1,000	—	1,000
Insurance	2,577	—	2,577
Light and heat	4,614	—	4,614
Travel, subsistence and staff welfare costs	474	—	474
Postage, stationery and telephone	145	—	145
Repair and maintenance costs	14,442	—	14,442
Recruitment and training	865	—	865
Office costs	6,971	—	6,971
Legal and professional	—	6,730	6,730
Bank charges	—	848	848
	<u>127,598</u>	<u>7,578</u>	<u>135,176</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements (continued)

Year ended 31 August 2024

Expenditure on charitable activities (continued)

	Support costs	Governance costs	Total Funds
	£	£	2023
			£
Staff costs	50,610	—	50,610
Rates and water	317	—	317
Insurance	1,793	—	1,793
Light and heat	8,270	—	8,270
Travel, subsistence and staff welfare costs	145	—	145
Postage, stationery and telephone	75	—	75
Repair and maintenance costs	17,834	—	17,834
Recruitment and training	970	—	970
Office costs	5,930	—	5,930
Legal and professional	—	10,290	10,290
Bank charges	—	850	850
	<u>85,944</u>	<u>11,140</u>	<u>96,288</u>

Basis of allocation: Support costs and governance costs are allocated between charitable activities in proportion to income.

9. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>5,953</u>	<u>6,026</u>

10. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,300</u>	<u>3,036</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	184,823	144,511
Social security costs	3,856	3,366
Employer contributions to pension plans	2,540	2,297
	<u>191,219</u>	<u>160,418</u>

The average head count of employees during the year was 18 (2023: 17).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements (continued)

Year ended 31 August 2024

11. Staff costs (continued)

Key management personnel remuneration amounted to £25,819 (2023: £24,006).

12. Trustee remuneration and expenses

No trustees received remuneration or expenses during the year (2023: £Nil).

13. Tangible fixed assets

	Freehold property	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 September 2023	223,667	31,345	255,012
Additions	9,896	3,481	13,377
At 31 August 2024	233,563	34,826	268,389
Depreciation			
At 1 September 2023	113,408	25,120	138,528
Charge for the year	3,691	2,262	5,953
At 31 August 2024	117,099	27,382	144,481
Carrying amount			
At 31 August 2024	116,464	7,444	123,908
At 31 August 2023	110,259	6,225	116,484

14. Investments

	Other investments £
Cost or valuation	
At 1 September 2023	100
Disposals	(100)
At 31 August 2024	-
Impairment	
At 1 September 2023 and 31 August 2024	-
Carrying amount	
At 31 August 2024	100
At 31 August 2023	100

All investments shown above are held at valuation.

Investments represents 100% share capital of Norwich Centre Projects Limited, incorporated in England. The company was dormant from 1 September 2019. The company was dissolved on 30 January 2024. The results for the company for the year and the previous year are:

	2024 £	2023 £
Net assets	-	100

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements (continued)

Year ended 31 August 2024

15. Debtors

	2024	2023
	£	£
Trade debtors	19,300	42,911
Prepayments and accrued income	2,668	6,640
	<u>21,968</u>	<u>49,551</u>

16. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	56	2,300
Amounts owed to group undertakings	-	100
Accruals and deferred income	149,268	190,500
Social security and other taxes	1,462	891
	<u>150,786</u>	<u>164,602</u>

17. Deferred income

	2023	2023
	£	£
Deferred income brought forward	156,882	156,882
Released during the year	(156,882)	(141,782)
Deferred during the year	148,215	170,834
Deferred income carried forward	<u>148,215</u>	<u>156,882</u>

Deferred income comprise fees received in advance for courses and workshops.

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,540 (2023: £2,297).

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements (continued)

Year ended 31 August 2024

19. Analysis of charitable funds

Unrestricted funds

Year ended 31 August 2024

	At 1 September 2023	Income	Expenditure	Transfers	At 31 August 2024
	£	£	£	£	£
General funds	144,645	267,302	(253,040)	(3,760)	158,214
Fixed assets fund	52,228	—	(1,668)	3,760	54,320
	<u>196,873</u>	<u>267,302</u>	<u>(254,708)</u>	<u>—</u>	<u>209,467</u>

Year ended 31 August 2023

	At 1 September 2022	Income	Expenditure	Transfers	At 31 August 2023
	£	£	£	£	£
General funds	119,983	237,812	(214,713)	—	144,645
Fixed assets fund	53,396	—	(1,168)	—	52,228
Database fund	40	—	(40)	—	—
	<u>173,419</u>	<u>237,812</u>	<u>(215,921)</u>	<u>—</u>	<u>196,873</u>

Restricted funds

Year ended 31 August 2024

	At 1 September 2023	Income	Expenditure	Transfers	At 31 August 2024
	£	£	£	£	£
Building Improvement Fund	66,906	430	(2,640)	—	64,696
Norfolk Community Foundation Healthy Young Minds	5,000	—	(3,087)	—	1,913
Norfolk Community Foundation Handelsbanken	25,000	—	(25,000)	—	—
Norfolk Community Foundation Healthy Well Being	—	5,000	—	—	5,000
Norfolk Community Foundation Love Norfolk	—	5,000	—	—	5,000
Norfolk Community Foundation Youth Connect	—	4,000	—	—	4,000
	<u>96,906</u>	<u>14,430</u>	<u>(30,727)</u>	<u>—</u>	<u>80,609</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements (continued)

Year ended 31 August 2024

Analysis of charitable funds (continued)

Restricted funds (continued)

Period ended 31 August 2023

	At 1 September 2022 £	Income £	Expenditure £	Transfers £	At 31 August 2023 £
Building Improvement Fund	69,363	760	(3,217)	—	66,906
Community Fund (Young Persons Counselling)	651	—	—	(651)	—
Donations Fund (Youth Counselling)	912	—	—	(912)	—
Norfolk Community Foundation - Healthy Young Minds	—	5,000	—	—	5,000
Norfolk Community Foundation - Handelsbanken	—	25,000	—	—	25,000
Norfolk Community Foundation - Paul Bassham	—	2,000	(2,000)	—	2,000
	<u>70,926</u>	<u>32,760</u>	<u>(5,217)</u>	<u>(1,563)</u>	<u>96,906</u>

Building Improvement Fund represents funds received towards building improvement works.

Community Fund represents funds received for the provision of a youth counselling service.

Donations Fund represents donations received for the provision of a youth counselling service.

Kickstart Fund represents grant funding toward salaries and equipment.

Norfolk Community Fund represents grant funding towards costs following COVID-19.

Norfolk Community Foundation (Healthy Young Minds & Handelsbanken Mental Health & Wellbeing) represents grant funding towards youth counsellor salaries.

Norfolk Community Foundation (Paul Bassham Community First Revenue Fund) represents grant funding towards energy costs.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements (continued)

Year ended 31 August 2024

20. Analysis of net assets between funds

	General Fund £	Fixed Asset Fund £	Database Fund £	Restricted Funds £	Total 2024 £
Tangible assets	3,864	54,320	—	65,724	123,908
Investments	—	—	—	—	—
Net current assets	179,370	—	—	14,885	194,255
	<u>182,234</u>	<u>54,320</u>	<u>—</u>	<u>80,609</u>	<u>318,613</u>
	General Fund £	Fixed Asset Fund £	Database Fund £	Restricted Funds £	Total 2023 £
Tangible assets	5,890	52,128	—	58,466	116,484
Investments	—	100	—	—	100
Net current assets	138,755	—	—	38,440	177,195
	<u>144,645</u>	<u>52,228</u>	<u>—</u>	<u>96,906</u>	<u>293,779</u>

21. Related parties

There were no related party transactions during the year (2023: £Nil).

THE NORWICH CENTRE FOR PERSONAL PROFESSIONAL AND SPIRITUAL DEVELOPMENT

England & Wales - Charity number 1005967

Accounts

**The Norwich Centre for Personal Professional and
Spiritual Development**

Unaudited financial statements

31 August 2023

The Norwich Centre for Personal Professional and Spiritual Development

Financial statements

Year ended 31 August 2023

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The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report

Year ended 31 August 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	The Norwich Centre for Personal Professional and Spiritual Development
Charity registration number	1005967
Principal office	7 Earlham Road Norwich Norfolk NR2 3RA

The trustees

The trustees who served during the year and at the date of approval were as follows:

Richard Capper
Tessa Bonser (resigned 23 November 2022)
Pat Gibney (appointed 13 September 2023)
Chris Hewitt (resigned 28 September 2022)
John Jackson
Simon Jones
J Kearney (appointed 13 September 2023)
D Lipinska
Paul Solomon Sept
Barbara Trevalion (appointed 22 November 2023)

Centre Director	Dr Caroline Kitcatt (retired 21 November 2023) Mrs Maggie Southworth (appointed 1 September 2023)
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Independent examiner	Mark Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
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Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
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The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2023

Objectives and activities

The objectives of the Charity were established by the original trust deed being:

- The relief of persons who are in conditions of need, hardship, or distress; or who are aged, or sick by the provision of counselling services to individuals and groups.
- The advancement of public education especially education in counselling skills.

The Charity meets the above objectives through the following activities:

- Individual counselling
- Provision of a programme of personal and professional development courses, workshops and groups.

There have been no major changes during the year in either the activities of the Charity, or the policies adopted in the furtherance of the above activities.

Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This report covers the 12 months from 1 September 2022 to 31 August 2023.

During this period, we continued our return to offering in person counselling and it was good to predominantly be operating back in the room. However, we did continue to offer online counselling where the client needed or wanted this but kept the exploratory sessions in person. The courses were entirely delivered in person and which was a great relief for both tutors and students. Moving forward though, we will be completing our application to be able to offer on-line training where appropriate in the future.

The Norwich Centre provides daytime counselling during office hours from Monday to Friday. The following breakdowns and statistics look at all sessions held within the counselling service.

Spiritual Accompaniment was offered by Brian Thorne only, these sessions are included within the daytime statistics.

Supervision is also included within the daytime statistics; these sessions were offered by Caroline Kitcatt.

Counselling services

Daytime clients

The total number of booked sessions available to clients from 1 September 2022 to 31 August 2023, excluding planned breaks, held slots and unfilled spaces, was 808. This includes supervision, spiritual accompaniment and exploratory sessions. This is comparable to last year but slightly lower than the last two years.

Evening Clients

We have not had any evening clients during 2022 - 2023 as we no longer offer this service.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2023

Achievements and performance *(continued)*

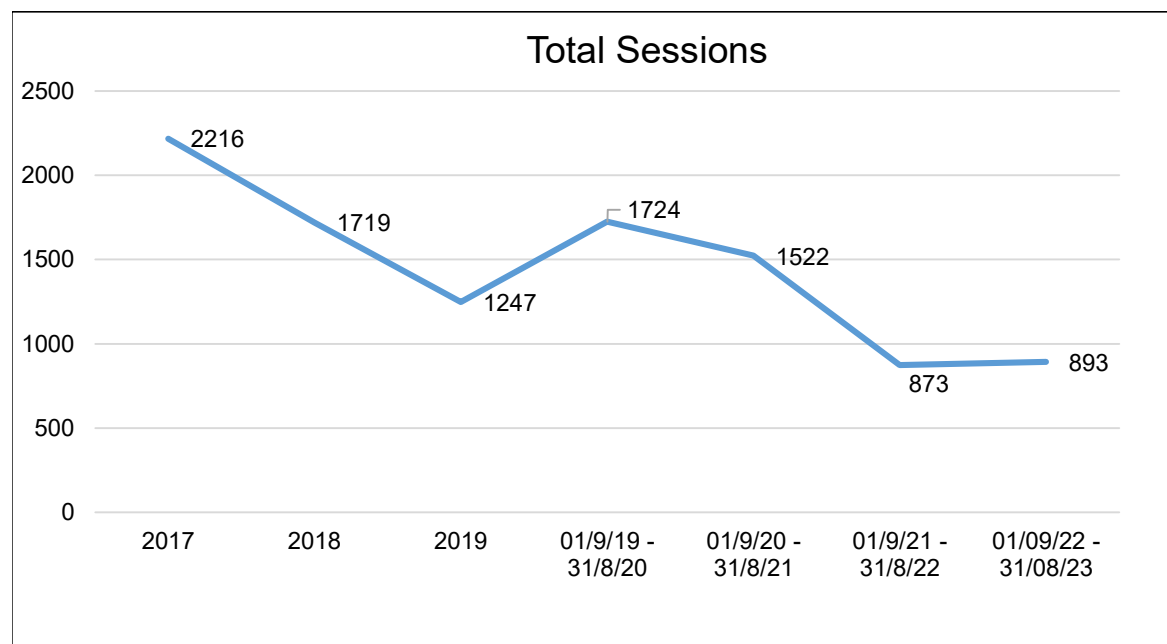
Client breakdown Norwich Centre

In total, including spaces that were held for clients, unfilled spaces and planned breaks, there were 893 available sessions for counselling, supervision, exploratory sessions or spiritual accompaniment.

A total of 108 different clients accessed The Norwich Centre between 1st September 2022 and 31st August 2023. 76 individuals made contact and booked exploratories, however 8 of these didn't attend any booked exploratories. There were a further 61 clients who contacted us for initial information and then never followed through to book an exploratory.

Of those who did have counselling, including those who started before 1st September 2022, 35 had 6 sessions or less, 20 had 7 to 12 sessions, 8 had 13 to 18 sessions and 15 had 19 or more sessions. Of these, 2 were clients who accessed The Norwich Centre for supervision and 7 for spiritual accompaniment (these are included in total client number).

In 2021-2022, the total number of clients over 12 months was 61, so The Norwich Centre has seen a considerable increase in its charity clients. This is due to recruiting more trainees from the Diploma course, who started seeing clients as of spring 2023.



Waiting List

We reopened the waiting list in December in order to take on some new clients for the trainee counsellors to start in the spring and it has remained open since.

Client breakdown Norwich Centre Projects

Client numbers for 1 September 2022 to 31 August 2023 = 194 (21/22 = 254).

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2023

Achievements and performance *(continued)*

Training Courses

The Norwich Centre ran a variety of different training courses between 1 September 2022 and 31 August 2023:

Introduction to Counselling Skills -18 spaces

- Autumn (Monday) 2022 - 18 students completed successfully
- Spring (Monday) 2023 - 17 students completed successfully
- Summer (Monday) 2023 at The Norwich Centre - 10 students completed successfully (smaller group)
- Summer (Monday) 2023 at The Norwich Wellbeing Centre - 16 students completed successfully

Certificate in Counselling Skills 2022/23 - 18 spaces

- Certificate (Wednesdays) - 16 students completed successfully

2022-2024 Diploma Course

- The course began in September 2022 and has continued into this year with completion in the summer of 2024. Currently there are 21 students on the course all of whom we expect to complete the course.

Conclusion

The Norwich Centre continues to provide counselling and training opportunities to a wide variety of individuals. It was great to be able to offer the majority of our counselling and training in person and we feel we are leaving the impact of the pandemic behind us.

We continue to be grateful to all our staff, volunteers and trainees who give their time and help us continue to provide the great services that we do. Equally, we are thankful to have Brian regularly in the building to offer the spiritual guidance which brings a considerable revenue to The Norwich Centre.

We continue to be able to offer placements to the trainees on our Diploma course and have enjoyed having 9 new trainees this year, most of whom started on placement with us in spring 2023 and will be working with us until summer 2024. We hope some of them will continue to work with us in future years as either volunteers or paid counsellors.

Our courses have continued to recruit strongly and were run effectively through 2022-2023. They represent a valuable resource to local counselling organisations by providing trainees and well-trained professional counsellors and they support us in our charity work.

We were successful in our bid for funding to provide a new service for young adults (aged 18-25) who would not commonly access counselling. We managed to get 2 grants; one for £25,000 and one for £5,000 which enabled us to advertise for a 28 hour per week Senior Counsellor and a 1 day a week Counsellor. The Senior Counsellor will focus on those clients who have moderate to severe mental health issues and the one day a week Counsellor will focus on the mild to moderate clients. Adverts for both of those positions went out in August of this year and we have now successfully recruited for these posts. The service was up and running in the autumn of this year and we will have to be ever mindful of securing future funding so as to be able to continue to provide this service in the future. The service offers time limited free counselling to young people/adults aged 18 - 25 years and is especially targeting those who are often classed as coming from harder to reach groups such as care leavers, asylum seekers, people of colour, disabled people and other marginalised groups.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2023

Financial review

Total income generated for the year amounted to £270,572 (2022: £246,116) of which £237,812 (2022: £239,390) was unrestricted. Expenditure for the year amounted to £221,138 (2022: £244,263) of which £215,921 (2022: £233,294) was unrestricted. Overall the charity produced an unrestricted surplus of £21,891 (2022: £6,096) and a surplus was made in the restricted funds of £27,543 (2022: deficit of £4,243), a result of receiving restricted grant funding of £32,000 the majority of which will be spent in the year ended 31 August 2024.

Total reserves of the charity increased to £293,779. Of this total, £196,873 (2022: £173,419) related to unrestricted funds, with £58,118 financing fixed assets and designated funds. The uncommitted free reserves of the charity therefore increased from £112,449 at 1 September 2022 to £138,755 at 31 August 2023.

Reserves policy

It is the longer-term intention of the trustees to build free reserves sufficient to cover the operating costs of the charity for a 6 month period and thereby secure the continued provision of its services to the needy in the event of significant demands for such service being placed upon it without immediate funding.

The free reserves at 31 August 2023 amounted to £138,755 (2022: £112,449) representing approximately 7 months' expenditure, excluding depreciation. Designated funds totalled £52,228 (2022: £53,436) and restricted funds totalled £96,906 at 31 August 2023 (2022: £70,926).

Plans for future periods

The cost of living crisis is impacting on the charity both in the form of increased costs, and on the amount that the charity clients can pay.

Structure, governance and management

Governing document

The charity was constituted under a trust deed dated 28 October 1991, which was amended by supplemental trust deeds and/or deeds of variation dated 8 October 1993, 10 October 1997 and 8 January 2004.

Recruitment and Appointment of Trustees

Trustees are recruited and appointed periodically in order to provide the charity with a balanced board with a range of skills and knowledge. Prospective new trustees are introduced to the existing board for consideration of appointment and are appointed by majority vote of board members in attendance at the meeting at which the prospective new trustees are introduced.

The trustees who served during the year, and at the date of this report, are listed on page 1.

Induction and training of Trustees

All new Trustees are provided with:

- The trust deed and deeds of variation
- The latest accounts of the charity
- Details of the Charity Commission publication - The Essential Trustee: "What you need to know, what you need to do"

In addition, Trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2023

Structure, governance and management *(continued)*

Organisational Structure

Control of the Charity and responsibility for setting of policy and the making of strategic decisions rests with the Trustees, who meet at least 3 times a year, or more regularly should the need so arise.

Day to day operational control and management of the organisation is delegated to the Centre Director. The Centre Director is assisted in the functions of administration and finance by permanent staff and the use of external professional advisers in legal and finance matters.

The Charity's counselling services are provided largely through the use of volunteers, who are professionally trained and appropriately qualified. Counselling services are also provided by the Centre Director.

Appropriate supervision of counsellors is achieved through the use of both dedicated staff and external professionals, including qualified counsellors.

The Charity employs appropriately qualified and experienced tutors and facilitators for courses and workshops.

Risk assessment

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

As the charity derives the majority of its income from discretionary spending, voluntary donations, contributions and grants, its sensitivity to pressures on personal finance and incomes remains unavoidable. Whilst the successful running of courses and workshops is continuing to provide positive indications, the margin between income levels and operating costs continues to be relatively small.

For the immediate future, the focus of the charity will therefore continue to be the provision of essential counselling services to the public in need whilst developing and extending the provision of counsellor training and support. Operating in a strictly monitored and controlled cost environment will continue to be a necessary factor in the day to day management of activities.

Employee involvement and equality

The charity's policy is to consult and discuss with employees, through staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through discussion and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the charity's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2023

Structure, governance and management *(continued)*

Related parties

On 27 June 1986 Norwich Centre Projects Limited was incorporated as a wholly owned trading company to carry out certain trading activities. In 2018 these activities were solely the provision of personal and professional counselling services. During the year ended 31 August 2019 the Directors of Norwich Centre Projects Limited resolved to transfer the activities of the company into the charity, with effect from 1 September 2019, as they fall within the objectives of the charity. Since 1 September 2019 the company was dormant and was dissolved on 30 January 2024.

Statement of compliance

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner reappointment

Mr Mark Proctor DChA FCA of Lovewell Blake LLP was appointed as independent examiner during the year and will be reappointed for the ensuing year.

The trustees' annual report was approved on 28 February 2024 and signed on behalf of the board of trustees by:

Richard Capper
Trustee

The Norwich Centre for Personal Professional and Spiritual Development

Independent examiner's report to the trustees of The Norwich Centre for Personal Professional and Spiritual Development

Year ended 31 August 2023

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 August 2023 which are set out on pages 10 to 22.

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 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 financial statements do not accord with those records; or
3. the financial statements 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.

The Norwich Centre for Personal Professional and Spiritual Development

Independent examiner's report to the trustees of The Norwich Centre for Personal Professional and Spiritual Development *(continued)*

Year ended 31 August 2023

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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

24 April 2024

The Norwich Centre for Personal Professional and Spiritual Development

Statement of financial activities

Year ended 31 August 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	12,536	32,760	45,296	7,655
Charitable activities	5	223,665	–	223,665	238,168
Investment income	6	746	–	746	30
Other income	7	865	–	865	263
Total income		<u>237,812</u>	<u>32,760</u>	<u>270,572</u>	<u>246,116</u>
Expenditure					
Charitable activities	8	(215,921)	(5,217)	(221,138)	(244,263)
Total expenditure		<u>(215,921)</u>	<u>(5,217)</u>	<u>(221,138)</u>	<u>(244,263)</u>
Net income before transfer of funds		21,891	27,543	49,434	1,853
Transfers between funds		1,563	(1,563)	–	–
Net movement in funds		<u>23,454</u>	<u>25,980</u>	<u>49,434</u>	<u>1,853</u>
Reconciliation of funds					
Total funds brought forward		173,419	70,926	244,345	242,492
Total funds carried forward		<u>196,873</u>	<u>96,906</u>	<u>293,779</u>	<u>244,345</u>

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

The notes on pages 12 to 22 form part of these financial statements.

The Norwich Centre for Personal Professional and Spiritual Development

Balance sheet

31 August 2023

		2023	2022
	Note	£	£
Fixed assets			
Tangible fixed assets	13	116,484	122,510
Investments	14	100	100
		<u>116,584</u>	<u>122,610</u>
Current assets			
Debtors	15	49,551	19,234
Cash at bank and in hand		321,435	267,103
		<u>370,986</u>	<u>286,337</u>
Creditors: Amounts falling due within one year	16	<u>(193,791)</u>	<u>(164,602)</u>
Net current assets		<u>177,195</u>	<u>121,735</u>
Total assets less current liabilities		<u>293,779</u>	<u>244,345</u>
Net assets		<u>293,779</u>	<u>244,345</u>
Funds of the charity			
Restricted funds		96,906	70,926
Unrestricted funds		196,873	173,419
Total charity funds	19	<u>293,779</u>	<u>244,345</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 February 2024, and are signed on behalf of the board by:

Richard Capper
Trustee

The notes on pages 12 to 22 form part of these financial statements.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements

Year ended 31 August 2023

1. General information

The charity is a registered charity in England and Wales and is unincorporated constituted by Trust Deed. The address of the principal office is 7 Earlham Road, Norwich, Norfolk, NR2 3RA.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis, as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from counselling services is recognised when the service has been undertaken.
- income from courses is recognised over the period of the course.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and buildings	-	2.5% - 5% straight line
Fixtures, fittings and equipment	-	20% - 33% straight line

Investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations and gifts	12,536	760	13,296
Grants			
Grants	—	32,000	32,000
	<u>12,536</u>	<u>32,760</u>	<u>45,296</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations and gifts	929	1,134	2,063
Grants			
Grants	—	5,592	5,592
	<u>929</u>	<u>6,726</u>	<u>7,655</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2023

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Counselling income	72,087	72,087	76,721	76,721
Workshop and course fees	151,578	151,578	161,447	161,447
	<u>223,665</u>	<u>223,665</u>	<u>238,168</u>	<u>238,168</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Interest receivable	746	746	30	30
	<u>746</u>	<u>746</u>	<u>30</u>	<u>30</u>

7. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sale of books and materials	865	865	263	263
	<u>865</u>	<u>865</u>	<u>263</u>	<u>263</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2023

8. Expenditure on charitable activities

	Counselling services £	Workshops and courses £	Total Funds 2023 £
Staff costs	48,872	50,692	99,564
Depreciation	6,026	—	6,026
Direct costs of provision of services	239	18,225	18,464
	<u>55,137</u>	<u>68,917</u>	<u>124,054</u>
Support costs	27,675	58,269	85,944
Governance costs	3,590	7,550	11,140
	<u>86,402</u>	<u>134,736</u>	<u>221,138</u>

	Counselling services £	Workshops and courses £	Total Funds 2022 £
Staff costs	50,345	53,928	104,273
Depreciation	9,877	—	9,877
Direct costs of provision of services	4,134	29,691	33,825
	<u>64,356</u>	<u>83,619</u>	<u>147,975</u>
Support costs	25,169	55,211	80,380
Governance costs	5,124	10,784	15,908
	<u>94,649</u>	<u>149,614</u>	<u>244,263</u>

During the year ended 31 August 2023 £5,217 (2022: £10,969) of charitable activities was restricted and £215,704 (2022: £233,294) was unrestricted.

Support costs

	Support costs £	Governance costs £	Total Funds 2023 £
Staff costs	50,610	—	50,610
Rates and water	317	—	317
Insurance	1,793	—	1,793
Light and heat	8,270	—	8,270
Travel, subsistence and staff welfare costs	145	—	145
Postage, stationery and telephone	75	—	75
Repair and maintenance costs	17,834	—	17,834
Recruitment and training	970	—	970
Office costs	5,930	—	5,930
Legal and professional	—	10,290	10,290
Bank charges	—	850	850
	<u>85,944</u>	<u>11,140</u>	<u>97,084</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2023

Expenditure on charitable activities *(continued)*

	Support costs	Governance costs	Total Funds 2022
	£	£	£
Staff costs	56,145	–	56,145
Rates and water	900	–	900
Insurance	1,537	–	1,537
Light and heat	3,313	–	3,313
Travel, subsistence and staff welfare costs	204	–	204
Postage, stationery and telephone	2,271	–	2,271
Repair and maintenance costs	10,665	–	10,665
Recruitment and training	615	–	615
Subscriptions and fees	40	–	40
Office costs	4,690	–	4,690
Legal and professional	–	15,266	15,266
Bank charges	–	642	642
	<u>80,380</u>	<u>15,908</u>	<u>96,288</u>

Basis of allocation: Support costs and governance costs are allocated between charitable activities in proportion to income.

9. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>6,026</u>	<u>9,877</u>

10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,036</u>	<u>2,862</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	144,511	152,917
Social security costs	3,366	4,768
Employer contributions to pension plans	2,297	2,733
	<u>150,174</u>	<u>160,418</u>

The average head count of employees during the year was 17 (2022: 17).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2023

11. Staff costs *(continued)*

Key management personnel remuneration amounted to £24,006 (2022: £36,111).

12. Trustee remuneration and expenses

No trustees received remuneration or expenses during the year (2022: £Nil).

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 September 2022 and 31 August 2023	<u>223,667</u>	<u>31,345</u>	<u>255,012</u>
Depreciation			
At 1 September 2022	109,143	23,359	132,502
Charge for the year	<u>4,265</u>	<u>1,761</u>	<u>6,026</u>
At 31 August 2023	<u>113,408</u>	<u>25,120</u>	<u>138,528</u>
Carrying amount			
At 31 August 2023	<u>110,259</u>	<u>6,225</u>	<u>116,484</u>
At 31 August 2022	<u>114,524</u>	<u>7,986</u>	<u>122,510</u>

14. Investments

	Other investments £
Cost or valuation	
At 1 September 2022	100
Additions	<u>—</u>
At 31 August 2023	<u>100</u>
Impairment	
At 1 September 2022 and 31 August 2023	<u>—</u>
Carrying amount	
At 31 August 2023	<u>100</u>
At 31 August 2022	<u>100</u>

All investments shown above are held at valuation.

Investments represents 100% share capital of Norwich Centre Projects Limited, incorporated in England. The company was dormant from 1 September 2019. The company was dissolved on 30 January 2024. The results for the company for the year and the previous year are:

	2023 £	2022 £
Net assets	<u>100</u>	<u>100</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2023

15. Debtors

	2023	2022
	£	£
Trade debtors	42,911	17,090
Prepayments and accrued income	6,640	2,144
	<u>49,551</u>	<u>19,234</u>

16. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	2,300	49
Amounts owed to group undertakings	100	100
Accruals and deferred income	190,500	162,966
Social security and other taxes	891	1,487
	<u>193,791</u>	<u>164,602</u>

17. Deferred income

	2023	2022
	£	£
Deferred income brought forward	156,882	126,969
Released during the year	(141,782)	(126,969)
Deferred during the year	170,834	156,882
Deferred income carried forward	<u>185,934</u>	<u>156,882</u>

Deferred income comprise fees received in advance for courses and workshops.

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,297 (2022: £2,733).

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2023

19. Analysis of charitable funds

Unrestricted funds

Year ended 31 August 2023

	At 1 September 2022	Income	Expenditure	Transfers	At 31 August 2023
	£	£	£	£	£
General funds	119,983	237,812	(214,713)	1,563	144,645
Fixed assets fund	53,396	–	(1,168)	–	52,228
Database fund	40	–	(40)	–	–
	<u>173,419</u>	<u>237,812</u>	<u>(215,921)</u>	<u>1,563</u>	<u>196,873</u>

Year ended 31 August 2022

	At 1 September 2021	Income	Expenditure	Transfers	At 31 August 2022
	£	£	£	£	£
General funds	109,340	239,390	(228,747)	–	119,983
Fixed assets fund	54,623	–	(1,227)	–	53,396
Database fund	3,360	–	(3,320)	–	40
	<u>167,323</u>	<u>239,390</u>	<u>(233,294)</u>	<u>–</u>	<u>173,419</u>

Restricted funds

Year ended 31 August 2023

	At 1 September 2022	Income	Expenditure	Transfers	At 31 August 2023
	£	£	£	£	£
Building Improvement Fund	69,363	760	(3,217)	–	66,906
Community Fund (Young Persons Counselling)	651	–	–	(651)	–
Donations Fund (Youth Counselling)	912	–	–	(912)	–
Norfolk Community Foundation - Healthy Young Minds	–	5,000	–	–	5,000
Norfolk Community Foundation - Handelsbanken	–	25,000	–	–	25,000
Norfolk Community Foundation - Paul Bassham	–	2,000	(2,000)	–	–
	<u>70,926</u>	<u>32,760</u>	<u>(5,217)</u>	<u>(1,563)</u>	<u>96,906</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2023

Analysis of charitable funds *(continued)*

Restricted funds (continued)

Period ended 31 August 2022

	At 1 September 2021	Income	Expenditure	Transfers	At 31 August 2022
	£	£	£	£	£
Building Improvement Fund	72,874	1,134	(4,645)	–	69,363
Community Fund (Young Persons Counselling)	651	–	–	–	651
Donations Fund (Youth Counselling)	912	–	–	–	912
Kickstart Fund	732	3,092	(3,824)	–	–
Norfolk Community Fund	–	2,500	(2,500)	–	–
	<u>75,169</u>	<u>6,726</u>	<u>(10,969)</u>	<u>–</u>	<u>70,926</u>

Building Improvement Fund represents funds received towards building improvement works.

Community Fund represents funds received for the provision of a youth counselling service.

Donations Fund represents donations received for the provision of a youth counselling service.

Kickstart Fund represents grant funding toward salaries and equipment.

Norfolk Community Fund represents grant funding towards costs following COVID-19.

Norfolk Community Foundation (Healthy Young Minds & Handelsbanken Mental Health & Wellbeing) represents grant funding towards youth counsellor salaries.

Norfolk Community Foundation (Paul Bassham Community First Revenue Fund) represents grant funding towards energy costs.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2023

20. Analysis of net assets between funds

	General Fund £	Fixed Asset Fund £	Database Fund £	Restricted Funds £	Total 2023 £
Tangible assets	5,890	52,128	—	58,466	116,484
Investments	—	100	—	—	100
Net current assets	138,755	—	—	38,440	177,195
	<u>144,645</u>	<u>52,228</u>	<u>—</u>	<u>96,906</u>	<u>293,779</u>

	General Fund £	Fixed Asset Fund £	Database Fund £	Restricted Funds £	Total 2022 £
Tangible assets	7,534	53,296	—	61,680	122,510
Investments	—	100	—	—	100
Net current assets	112,449	—	40	9,246	121,735
	<u>119,983</u>	<u>53,396</u>	<u>40</u>	<u>70,926</u>	<u>244,345</u>

21. Related parties

There were no related party transactions during the year (2022: £Nil).

THE NORWICH CENTRE FOR PERSONAL PROFESSIONAL AND SPIRITUAL DEVELOPMENT

England & Wales - Charity number 1005967

Accounts

**The Norwich Centre for Personal Professional and
Spiritual Development**

Unaudited financial statements

31 August 2022

The Norwich Centre for Personal Professional and Spiritual Development

Financial statements

Year ended 31 August 2022

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The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report

Year ended 31 August 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	The Norwich Centre for Personal Professional and Spiritual Development
Charity registration number	1005967
Principal office	7 Earlham Road Norwich Norfolk NR2 3RA

The trustees

The trustees who served during the year and at the date of approval were as follows:

R Capper
T Bonser
S Jones
C Hewitt (resigned 28 September 2022)
D Lipinska
J Jackson
P Sept (appointed 24 November 2021)

Centre Director	Dr C Kitcatt
Independent examiner	Mark Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2022

Objectives and activities

The objectives of the Charity were established by the original trust deed being:

- The relief of persons who are in conditions of need, hardship, or distress; or who are aged, or sick by the provision of counselling services to individuals and groups
- The advancement of public education especially education in counselling skills

The Charity meets the above objectives through the following activities:

- Individual counselling
- Provision of a programme of personal and professional development courses, workshops and groups.

There have been no major changes during the year in either the activities of the Charity, or the policies adopted in the furtherance of the above activities.

Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This report covers the 12 months from 1st September 2021.

During this period we delivered our services in person and online.

Counselling services

Daytime clients

The total number of booked sessions available, excluding planned breaks, held slots and unfilled spaces, to day clients for 1/9/21 - 31/8/22 was 807 including supervision and exploratory sessions and check in sessions for those unable to work online. This is slightly fewer than the last two years.

Evening Clients

We have not had any evening clients during 2021 - 2022 as we no longer offer this service.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2022

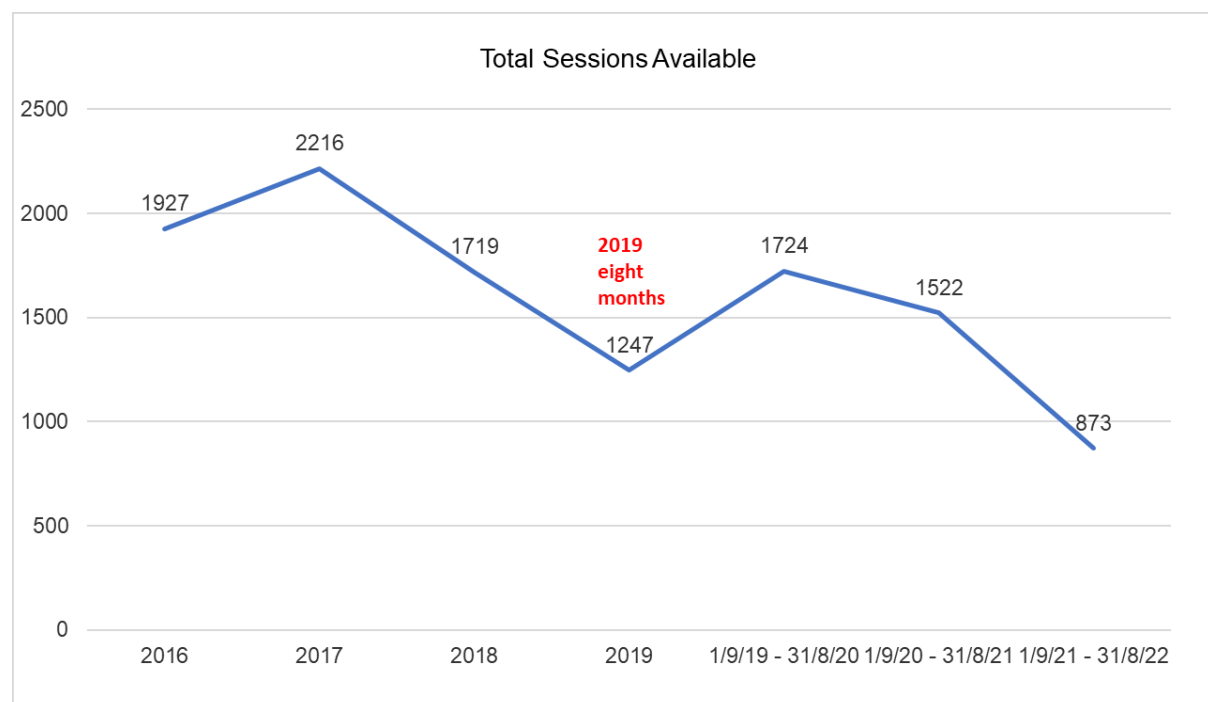
Achievements and performance *(continued)*

Client breakdown Norwich Centre

In total, including spaces that were held for clients, unfilled spaces and planned breaks there were 873 available sessions for counselling, supervision, exploratory sessions or spiritual accompaniment.

A total of 61 different clients accessed the Centre 1/9/21 - 31/8/22. 7 individuals made contact and booked exploratories, however 1 of these never attended an exploratory session even though several were booked. Of those who did have counselling, including those who started before 1/9/21, 30 had 6 sessions or less, 9 had 7 to 12 sessions, 7 had 13 to 18 sessions and 17 had 19 or more sessions. Of these 2 were clients who accessed the Centre for supervision and 10 for spiritual accompaniment (these are included in total client number).

In 2020-2021 the total number of clients over 12 months was 87 so the Centre has seen a considerable drop in its charity clients. This was due to recruiting fewer trainees for placements from the 2020-2022 course as it was difficult to oversee their work remotely. We are recruiting more trainees from the new cohort.



Waiting List

We reopened the waiting list for a short time in July and August 2022, as we had some newly qualified counsellors start in September 2022. We took in 7 new clients during this time, and then closed the waiting list again due to a lack of further spaces.

Client breakdown Norwich Centre Projects

The total number of booked sessions, excluding planned breaks, held slots and unfilled spaces, for Norwich Centre Projects clients 1/9/21 - 31/8/22 was 1458 including exploratory sessions. This was an increase in sessions on the previous year (1400).

Client numbers for 1/9/21 - 31/8/22 = 254

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2022

Achievements and performance *(continued)*

Training Courses

The Norwich Centre ran a variety of different training courses 1/9/21 - 31/8/22:

Introduction to Counselling Skills -18 spaces

- Autumn (Monday) 2021 - 16 students completed successfully
- Spring (Monday) 2022 - 15 students completed successfully
- Summer (Monday) 2022 - 17 students completed successfully

Certificate in Counselling Skills 2021/22 - 18 spaces

- Certificate course 1 (Wednesdays) - 16 students completed successfully
- Certificate course 2 (Thursdays) - 16 students completed successfully

2020-2022 Diploma

- The course finished in July 2022, and 15 students completed successfully, with a further 2 still working to complete

Conclusion

The process of returning to working in the room took place slowly for the counselling services, but we returned to training in the room from September 2021. We put precautions in place and these were effective in ensuring we could continue to provide our service without too many interruptions due to illness.

We are grateful to all our staff and volunteers for helping us steer our way through the worst of the pandemic and we will now be able to support more trainees on placement and reopen our waiting list.

Financial review

Total income generated for the year amounted to £246,116 (2021: £245,526) of which £239,390 (2021: £240,074) was unrestricted. Expenditure for the year amounted to £244,263 (2021: £213,362) of which £233,294 (2021: £204,917) was unrestricted. Overall the charity produced an unrestricted surplus of £6,096 (2021: surplus of £35,157) however a deficit was made in the restricted funds of £4,243 (2021: deficit of £2,993) which was primarily in connection with depreciation charged to the fund.

Total reserves of the charity increased to £244,345. Of this total, £173,419 (2021: £167,323) related to unrestricted funds, with £60,970 financing fixed assets and designated funds. The uncommitted free reserves of the charity therefore increased from £109,340 at 1 September 2021 to £112,449 at 31 August 2022.

Reserves policy

It is the longer-term intention of the trustees to build free reserves sufficient to cover the operating costs of the charity for a 6 month period and thereby secure the continued provision of its services to the needy in the event of significant demands for such service being placed upon it without immediate funding.

The free reserves at 31 August 2022 amounted to £112,449 (2021: £109,340) representing approximately 6 months' expenditure, excluding depreciation. Designated funds totalled £53,436 (2021: £57,983) and restricted funds totalled £70,926 at 31 August 2022 (2021: £75,169).

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2022

Plans for future periods

The cost of living crisis is impacting on the charity both in the form of increased costs, and on the amount that the charity clients can pay.

We are hoping to develop a service for young people similar to that which we have previously offered, and we are currently applying for funding for this. This would enable a service to be offered free at the point of access.

Structure, governance and management

Governing document

The charity was constituted under a trust deed dated 28 October 1991, which was amended by supplemental trust deeds and/or deeds of variation dated 8 October 1993, 10 October 1997 and 8 January 2004.

Recruitment and Appointment of Trustees

Trustees are recruited and appointed periodically in order to provide the charity with a balanced board with a range of skills and knowledge. Prospective new trustees are introduced to the existing board for consideration of appointment and are appointed by majority vote of board members in attendance at the meeting at which the prospective new trustees are introduced.

The trustees who served during the year, and at the date of this report, are listed on page 1.

Induction and training of Trustees

All new Trustees are provided with:

- The Memorandum and Articles of Association
- The latest accounts of the charity
- Details of the Charity Commission publication - The Essential Trustee: "What you need to know, what you need to do"

In addition, Trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2022

Structure, governance and management *(continued)*

Organisational Structure

Control of the Charity and responsibility for setting of policy and the making of strategic decisions rests with the Trustees, who meet at least 3 times a year, or more regularly should the need so arise.

Day to day operational control and management of the organisation is delegated to the Centre Director, Dr Caroline Kitcatt. The Centre Director is assisted in the functions of administration and finance by permanent staff and the use of external professional advisers in legal and finance matters.

The Charity's counselling services are provided largely through the use of volunteers, who are professionally trained and appropriately qualified. Counselling services are also provided by the Centre Director.

Appropriate supervision of counsellors is achieved through the use of both dedicated staff and external professionals, including qualified counsellors.

The Charity employs appropriately qualified and experienced tutors and facilitators for courses and workshops.

Risk assessment

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

As the charity derives the majority of its income from discretionary spending, voluntary donations, contributions and grants, its sensitivity to pressures on personal finance and incomes remains unavoidable. Whilst the successful running of courses and workshops is continuing to provide positive indications, the margin between income levels and operating costs continues to be relatively small.

For the immediate future, the focus of the charity will therefore continue to be the provision of essential counselling services to the public in need whilst developing and extending the provision of counsellor training and support. Operating in a strictly monitored and controlled cost environment will continue to be a necessary factor in the day to day management of activities.

Employee involvement and equality

The charity's policy is to consult and discuss with employees, through staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through discussion and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the charity's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2022

Structure, governance and management *(continued)*

Related parties

On 27 June 1986 Norwich Centre Projects Limited was incorporated as a wholly owned trading company to carry out certain trading activities. In 2018 these activities were solely the provision of personal and professional counselling services. During the year ended 31 August 2019 the Directors of Norwich Centre Projects Limited resolved to transfer the activities of the company into the charity, with effect from 1 September 2019, as they fall within the objectives of the charity. Since 1 September 2019 the company has been dormant.

Statement of compliance

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner reappointment

Mr Mark Proctor DChA FCA of Lovewell Blake LLP was appointed as independent examiner during the year and will be reappointed for the ensuing year.

The trustees' annual report was approved on 8 February 2023 and signed on behalf of the board of trustees by:

R Capper
Trustee

The Norwich Centre for Personal Professional and Spiritual Development

Independent examiner's report to the trustees of The Norwich Centre for Personal Professional and Spiritual Development

Year ended 31 August 2022

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 August 2022 which comprise the statement of financial activities, balance sheet and the related notes.

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 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 financial statements do not accord with those records; or
3. the financial statements 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.

The Norwich Centre for Personal Professional and Spiritual Development

Independent examiner's report to the trustees of The Norwich Centre for Personal Professional and Spiritual Development *(continued)*

Year ended 31 August 2022

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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

6 March 2023

The Norwich Centre for Personal Professional and Spiritual Development

Statement of financial activities

Year ended 31 August 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	929	6,726	7,655	21,342
Charitable activities	5	238,168	—	238,168	223,051
Investment income	6	30	—	30	5
Other income	7	263	—	263	1,128
Total income		<u>239,390</u>	<u>6,726</u>	<u>246,116</u>	<u>245,526</u>
Expenditure					
Charitable activities	8	(233,294)	(10,969)	(244,263)	(213,362)
Total expenditure		<u>(233,294)</u>	<u>(10,969)</u>	<u>(244,263)</u>	<u>(213,362)</u>
Net income and net movement in funds		<u>6,096</u>	<u>(4,243)</u>	<u>1,853</u>	<u>32,164</u>
Reconciliation of funds					
Total funds brought forward		167,323	75,169	242,492	210,328
Total funds carried forward		<u>173,419</u>	<u>70,926</u>	<u>244,345</u>	<u>242,492</u>

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

The notes on pages 12 to 22 form part of these financial statements.

The Norwich Centre for Personal Professional and Spiritual Development

Balance sheet

31 August 2022

		2022	2021
	Note	£	£
Fixed assets			
Tangible fixed assets	13	122,510	124,168
Investments	14	100	100
		<u>122,610</u>	<u>124,268</u>
Current assets			
Debtors	15	19,234	35,658
Cash at bank and in hand		<u>267,103</u>	<u>216,429</u>
		286,337	252,087
Creditors: Amounts falling due within one year	16	<u>(164,602)</u>	<u>(133,863)</u>
Net current assets		121,735	118,224
Total assets less current liabilities		<u>244,345</u>	<u>242,492</u>
Net assets		<u>244,345</u>	<u>242,492</u>
Funds of the charity			
Restricted funds		70,926	75,169
Unrestricted funds		<u>173,419</u>	<u>167,323</u>
Total charity funds	19	<u>244,345</u>	<u>242,492</u>

These financial statements were approved by the board of trustees and authorised for issue on 8 February 2023, and are signed on behalf of the board by:

R Capper
Trustee

The notes on pages 12 to 22 form part of these financial statements.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements

Year ended 31 August 2022

1. General information

The charity is a registered charity in England and Wales and is unincorporated constituted by Trust Deed. The address of the principal office is 7 Earlham Road, Norwich, Norfolk, NR2 3RA.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis, as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from counselling services is recognised when the service has been undertaken.
- income from courses is recognised over the period of the course.
- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and buildings	-	2.5% - 5% straight line
Fixtures, fittings and equipment	-	20% - 33% straight line

Investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations and gifts	929	1,134	2,063
Grants			
Grants	—	5,592	5,592
	<u>929</u>	<u>6,726</u>	<u>7,655</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations and gifts	2,662	920	3,582
Grants			
Grants	13,228	4,532	17,760
	<u>15,890</u>	<u>5,452</u>	<u>21,342</u>

Income from donations and legacies included £Nil (2021: £10,000) of government grant.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2022

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Counselling income	76,721	76,721	80,876	80,876
Workshop and course fees	161,447	161,447	142,175	142,175
	<u>238,168</u>	<u>238,168</u>	<u>223,051</u>	<u>223,051</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Interest receivable	30	30	5	5
	<u>30</u>	<u>30</u>	<u>5</u>	<u>5</u>

7. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sale of books and materials	263	263	1,128	1,128
	<u>263</u>	<u>263</u>	<u>1,128</u>	<u>1,128</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2022

8. Expenditure on charitable activities

	Counselling services	Workshops and courses	Total Funds 2022
	£	£	£
Staff costs	50,345	53,928	104,273
Depreciation	10,315	—	10,315
Direct costs of provision of services	4,134	29,691	33,825
	<u>64,794</u>	<u>83,619</u>	<u>148,413</u>
Support costs	25,169	55,211	80,380
Governance costs	5,124	10,784	15,908
	<u>95,087</u>	<u>149,614</u>	<u>244,701</u>
	Counselling services	Workshops and courses	Total Funds 2021
	£	£	£
Staff costs	49,396	59,310	108,706
Depreciation	9,224	—	9,224
Direct costs of provision of services	1,608	4,385	5,993
	<u>60,228</u>	<u>63,695</u>	<u>123,923</u>
Support costs	25,066	46,727	71,793
Governance costs	6,368	11,278	17,646
	<u>91,662</u>	<u>121,700</u>	<u>213,362</u>

During the year ended 31 August 2022 £10,969 (2020: £8,445) of charitable activities was restricted and £233,294 (2021: £204,917) was unrestricted.

Support costs

	Support costs	Governance costs	Total Funds 2022
	£	£	£
Staff costs	56,145	—	56,145
Rates and water	900	—	900
Insurance	1,537	—	1,537
Light and heat	3,313	—	3,313
Travel, subsistence and staff welfare costs	204	—	204
Postage, stationery and telephone	2,271	—	2,271
Repair and maintenance costs	10,665	—	10,665
Recruitment and training	615	—	615
Subscriptions and fees	40	—	40
Office costs	4,690	—	4,690
Legal and professional	—	15,266	15,266
Bank charges	—	642	642
	<u>80,380</u>	<u>15,908</u>	<u>96,288</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2022

Expenditure on charitable activities *(continued)*

	Support costs	Governance costs	Total Funds 2021
	£	£	£
Staff costs	48,437	–	48,437
Rates and water	282	–	282
Insurance	2,240	–	2,240
Light and heat	1,710	–	1,710
Travel, subsistence and staff welfare costs	158	–	158
Postage, stationery and telephone	3,058	–	3,058
Repair and maintenance costs	6,632	–	6,632
Recruitment and training	4,196	–	4,196
Subscriptions and fees	619	–	619
Office costs	4,461	–	4,461
Legal and professional	–	17,095	17,095
Bank charges	–	551	551
	<u>71,793</u>	<u>17,646</u>	<u>89,439</u>

Basis of allocation: Support costs and governance costs are allocated between charitable activities in proportion to income.

9. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>9,877</u>	<u>9,224</u>

10. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,862</u>	<u>2,850</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	152,917	149,420
Social security costs	4,768	5,086
Employer contributions to pension plans	2,733	2,637
	<u>160,418</u>	<u>157,143</u>

The average head count of employees during the year was 17 (2021: 16).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2022

11. Staff costs *(continued)*

Key Management Personnel

Key management personnel remuneration amounted to £36,111 (2021: £38,620).

12. Trustee remuneration and expenses

No trustee received any remuneration during the year (2021: £Nil) and no trustee expenses have been incurred during the year (2021: £Nil).

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 September 2021	223,667	23,126	246,793
Additions	—	8,219	8,219
At 31 August 2022	<u>223,667</u>	<u>31,345</u>	<u>255,012</u>
Depreciation			
At 1 September 2021	103,446	19,179	122,625
Charge for the year	5,697	4,180	9,877
At 31 August 2022	<u>109,143</u>	<u>23,359</u>	<u>132,502</u>
Carrying amount			
At 31 August 2022	<u>114,524</u>	<u>7,986</u>	<u>122,510</u>
At 31 August 2021	<u>120,221</u>	<u>3,947</u>	<u>124,168</u>

14. Investments

	Other investments £
Cost or valuation	
At 1 September 2021	100
Additions	—
At 31 August 2022	<u>100</u>
Impairment	
At 1 September 2021 and 31 August 2022	<u>—</u>
Carrying amount	
At 31 August 2022	<u>100</u>
At 31 August 2021	<u>100</u>

All investments shown above are held at valuation.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2022

14. Investments *(continued)*

Investments represents 100% share capital of Norwich Centre Projects Limited, incorporated in England. The company has been dormant from 1 September 2019. The results for the company for the year and the previous year are:

	2022	2021
	£	£
Net assets	100	100

15. Debtors

	2022	2021
	£	£
Trade debtors	17,090	32,308
Prepayments and accrued income	2,144	3,350
	<u>19,234</u>	<u>35,658</u>

16. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	49	1,032
Amounts owed to group undertakings	100	100
Accruals and deferred income	162,966	131,867
Social security and other taxes	1,487	864
	<u>164,602</u>	<u>133,863</u>

17. Deferred income

	2022	2021
	£	£
Deferred income brought forward	126,969	104,232
Released during the year	(126,969)	(104,232)
Deferred during the year	156,882	126,969
Deferred income carried forward	<u>156,882</u>	<u>126,969</u>

Deferred income comprise fees received in advance for courses and workshops.

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,733 (2021: £2,637).

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2022

19. Analysis of charitable funds

Unrestricted funds

Year ended 31 August 2022

	At 1 September 2021	Income	Expenditure	Transfers	At 31 August 2022
	£	£	£	£	£
General funds	109,340	239,390	(228,747)	–	119,983
Fixed assets fund	54,623	–	(1,227)	–	53,396
Database fund	3,360	–	(3,320)	–	40
	<u>167,323</u>	<u>239,390</u>	<u>(233,294)</u>	<u>–</u>	<u>173,419</u>

Year ended 31 August 2021

	At 1 September 2020	Income	Expenditure	Transfers	At 31 August 2021
	£	£	£	£	£
General funds	69,604	240,074	(200,338)	–	109,340
Fixed assets fund	55,882	–	(1,259)	–	54,623
Database fund	6,680	–	(3,320)	–	3,360
	<u>132,166</u>	<u>240,074</u>	<u>(204,917)</u>	<u>–</u>	<u>167,323</u>

Restricted funds

Year ended 31 August 2022

	At 1 September 2021	Income	Expenditure	Transfers	At 31 August 2022
	£	£	£	£	£
Building Improvement Fund	72,874	1,134	(4,645)	–	69,363
Community Fund (Young Persons Counselling)	651	–	–	–	651
Donations Fund (Youth Counselling)	912	–	–	–	912
Kickstart Fund	732	3,092	(3,824)	–	–
Norfolk Community Fund	–	2,500	(2,500)	–	–
	<u>75,169</u>	<u>6,726</u>	<u>(10,969)</u>	<u>–</u>	<u>70,926</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2022

Analysis of charitable funds *(continued)*

Restricted funds *(continued)*

Period ended 31 August 2021

	At 1 September 2020	Income	Expenditure	Transfers	At 31 August 2021
	£	£	£	£	£
Building Improvement Fund	76,599	920	(4,645)	–	72,874
Community Fund (Young Persons Counselling)	651	–	–	–	651
Donations Fund (Youth Counselling)	912	–	–	–	912
Kickstart Fund	–	4,532	(3,800)	–	732
	<u>78,162</u>	<u>5,452</u>	<u>(8,445)</u>	<u>–</u>	<u>75,169</u>

Building Improvement Fund represents funds received towards building improvement works.

Community Fund represents funds received for the provision of a youth counselling service.

Donations Fund represents donations received for the provision of a youth counselling service.

Kickstart Fund represents grant funding toward salaries and equipment.

Norfolk Community Fund represents grant funding towards costs following COVID-19.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2022

20. Analysis of net assets between funds

	General Fund £	Fixed Asset Fund £	Database Fund £	Restricted Funds £	Total 2022 £
Tangible assets	7,534	53,296	–	61,680	122,510
Investments	–	100	–	–	100
Net current assets	112,449	–	40	9,246	121,735
	<u>119,983</u>	<u>53,396</u>	<u>40</u>	<u>70,926</u>	<u>244,345</u>

	General Fund £	Fixed Asset Fund £	Database Fund £	Restricted Funds £	Total 2021 £
Tangible assets	–	54,523	3,320	66,325	124,168
Investments	–	100	–	–	100
Net current assets	109,340	–	40	8,844	118,224
	<u>109,340</u>	<u>54,623</u>	<u>3,360</u>	<u>75,169</u>	<u>242,492</u>

21. Related parties

There were no related party transactions during the year (2021: £Nil).

THE NORWICH CENTRE FOR PERSONAL PROFESSIONAL AND SPIRITUAL DEVELOPMENT

England & Wales - Charity number 1005967

Accounts

CHARITY REGISTRATION NUMBER: 1005967

**The Norwich Centre for Personal Professional and
Spiritual Development**

Unaudited financial statements

31 August 2021

The Norwich Centre for Personal Professional and Spiritual Development

Financial statements

Year ended 31 August 2021

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The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report

Year ended 31 August 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	The Norwich Centre for Personal Professional and Spiritual Development
Charity registration number	1005967
Principal office	7 Earlham Road Norwich Norfolk NR2 3RA

The trustees

The trustees who served during the year and at the date of approval were as follows:

D Levy (resigned 9 June 2021)
R Capper
T Bonser
S Jones
C Hewitt
D Lipinska
J Jackson
P Sept (appointed 24 November 2021)

Centre Director	Dr C Kitcatt
Independent examiner	Mark Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2021

Objectives and activities

The objectives of the Charity were established by the original trust deed being:

- The relief of persons who are in conditions of need, hardship, or distress; or who are aged, or sick by the provision of counselling services to individuals and groups
- The advancement of public education especially education in counselling skills

The Charity meets the above objectives through the following activities:

- Individual counselling
- Provision of a programme of personal and professional development courses, workshops and groups.

There have been no major changes during the year in either the activities of the Charity, or the policies adopted in the furtherance of the above activities.

Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The year from 2020-2021 continued to be challenging and it is to the credit of all our staff and volunteers that we were able to maintain our services to our clients and keep running our courses. The number of clients seen in the charity was affected by having to limit the number of trainees we had on placement, and also by losing qualified volunteers to paid work. This has led to our charity list being closed for longer than it ever has been. Now that we have returned to working in the room and can oversee trainees better, we hope to increase the number of trainees on placement and reopen our waiting list, but the new trainees will not be available until March 2023.

Our training courses have continued to recruit well and retention is very good. Our tutors have worked hard to deliver courses online, but we have now been back in the room since Autumn 2021 and there is no doubt that this is a better training environment than Zoom.

We hope that there will not be such a disruption again but we are proud of what we achieved through the pandemic.

Client breakdown Norwich Centre charity clients

In total, including spaces that were held for clients, unfilled spaces and planned breaks there were 1522 available sessions for counselling, supervision, exploratory sessions or spiritual accompaniment.

A total of 87 different clients accessed the Centre 1/9/20 - 31/8/21. 36 individuals made contact and booked exploratories, however 4 of these never attended an exploratory session even if several were booked. Of those who did have counselling, including those who started before 1/9/20, 17 had 6 sessions or less, 7 had 7 to 12 sessions, 14 had 13 to 18 sessions and 22 had 19 or more sessions. Of these 1 was an evening client. 2 clients accessed the Centre for supervision and 1 for spiritual accompaniment (these are included in total client number).

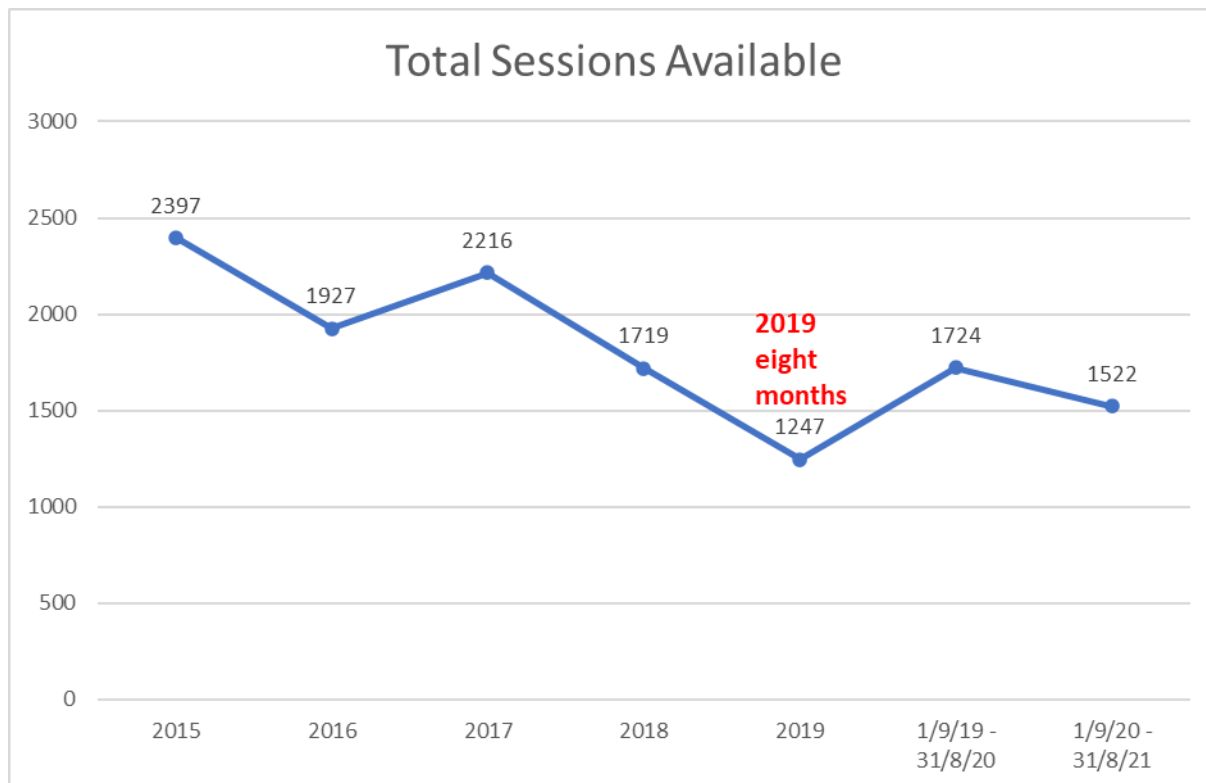
In 2019-2020 the total number of clients over 12 months was 171 so the Centre has seen a considerable drop in its charity clients. This is partly due to having to limit the number of sessions when working online to allow more time between sessions, but mainly due to having fewer trainees on placement as a result of working remotely and the challenge of overseeing new trainees remotely. We also found that several of our volunteers left to take up paid work or go into private practice leaving us with a lack of qualified and experienced volunteers to work with the more challenging clients.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2021

Achievements and performance *(continued)*



Client breakdown Norwich Centre Projects

The total number of booked sessions, excluding planned breaks, held slots and unfilled spaces, for Norwich Centre Projects clients 1/9/20 - 31/8/21 was 1400 including exploratory sessions. This was an increase in sessions on the previous year (1322) as some at risk clients were seen for longer due to a lack of NHS support locally.

Client numbers for 1/9/20 - 31/8/21 = 221

Training courses

The Norwich Centre ran a variety of different training courses 1/9/20 - 31/8/21

Introduction to Counselling Skills -14 spaces

- Autumn 1 (Monday) 2020 - 14 students completed successfully
- Autumn 1 (Friday) 2020 - 14 students completed successfully
- Spring 1 (Monday) 2021 - 14 students completed successfully
- Spring 2 (Friday) 2020 - 13 students completed successfully
- Summer 1 (Monday) 2021 - 14 students completed successfully
- Summer 2 (Friday) 2021 - 13 students completed successfully

2020/21 Certificate in Counselling Skills

- Certificate course 1 (Wednesdays) - 14 students completed successfully
- Certificate course 2 (Thursdays) - 13 students completed successfully

*Courses went online from March 2020

The 2020-2022 Diploma started in September 2020. 18 trainees started the course 1 of them withdrew, 2 of them intercalated and the 15 trainees finished their first year.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2021

Financial review

Total income generated for the year amounted to £245,526 (2020: £211,392) of which £240,074 (2020: £210,417) was unrestricted. Expenditure for the year amounted to £213,362 (2020: £220,130) of which £204,917 was unrestricted. Overall the charity produced an unrestricted surplus of £35,157 (2020: deficit of £5,068) however a deficit was made in the restricted funds of £2,993 (2020: £3,670) which was primarily in connection with depreciation charged to the fund.

Total reserves of the charity increased to £242,492. Of this total, £167,323 (2020: £132,166) related to unrestricted funds, with £57,983 financing fixed assets and designated funds. The uncommitted free reserves of the charity therefore increased from £69,604 at 1 September 2020 to £109,340 at 31 August 2021.

Reserves policy

It is the longer-term intention of the trustees to build free reserves sufficient to cover the operating costs of the charity for a 6 month period and thereby secure the continued provision of its services to the needy in the event of significant demands for such service being placed upon it without immediate funding.

The free reserves at 31 August 2021 amounted to £109,340 (2020: £69,604) representing approximately 6 months' expenditure, excluding depreciation. Designated funds totalled £57,983 (2020: £62,562) and restricted funds totalled £75,169 at 31 August 2021 (2020: £78,162).

Plans for future periods

In Autumn 2021 we were able to return to working in the room and also running our courses in the room, with the exception of a brief period around Christmas as a result of the threat of the Omicron variant of Covid19.

We have run three introduction courses in 2021-2022 and we expect to run three introduction courses in 2022-2023, we do not expect to return to delivering four courses in the immediate future. Other local organisations are now running them (Norfolk Adult Education have resumed offering these courses after many years).

We have run two certificate courses, but we do not expect to do this in 2022-2023.

We are recruiting well for the diploma 2022-2024, but a major issue across all courses is the lack of suitably qualified and experienced trainers. This is a particularly serious issue for the diploma and threatens its future.

The charity counselling service has been very limited in 2021-2022 due to having to restrict the number of trainees on placement as it is hard to oversee them online. As a result our waiting list has been closed since summer 2021. We hope to reopen it in the autumn (2022) and to have more trainees on placement from next March. However, the demand for experienced counsellors, in both the charity work and our contracts, has been very hard to meet as we have lost a number of our experienced counsellors to other paid work and in particular to private practice, which pays much better. This is an issue for us going forward and so in addition to the issues with recruiting tutors, recruitment of experienced counsellors is the biggest challenge we face at present.

There is, however, an opportunity here to review how we find and deliver the charitable service in the community, particularly with a view to having paid qualified counsellors working within the charity. It is increasingly being recognised that providing a professional service using qualified volunteers is not appropriate nor sustainable, but in order to employ counsellors there needs to be sustainable sources of funding. This is something we are now considering as we look to the future post Covid.

We are planning to offer a new encounter group on the theme of Equality, Difference and Inclusion, which will be a follow-on course for all of our courses, and will help our students to develop whilst waiting to start other courses, or as CPD for those who have qualified.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2021

Plans for future periods *(continued)*

This is a very unsettled time generally and in particular for the charity sector. The demand for mental health support locally is extremely high and we would like to be able to meet it, but it is difficult to see how that will be able to develop without generous funding. We also need to secure the future of our training courses, as without the diploma there will be fewer trainees to work in the local agencies, including our own, and fewer in general to meet a growing need.

Structure, governance and management

Governing document

The charity was constituted under a trust deed dated 28 October 1991, which was amended by supplemental trust deeds and/or deeds of variation dated 8 October 1993, 10 October 1997 and 8 January 2004.

Recruitment and Appointment of Trustees

Trustees are recruited and appointed periodically in order to provide the charity with a balanced board with a range of skills and knowledge. Prospective new trustees are introduced to the existing board for consideration of appointment and are appointed by majority vote of board members in attendance at the meeting at which the prospective new trustees are introduced.

The trustees who served during the year, and at the date of this report, are listed on page 1.

Induction and training of Trustees

All new Trustees are provided with:

- The Memorandum and Articles of Association
- The latest accounts of the charity
- Details of the Charity Commission publication - The Essential Trustee: "What you need to know, what you need to do"

In addition, Trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2021

Structure, governance and management *(continued)*

Organisational Structure

Control of the Charity and responsibility for setting of policy and the making of strategic decisions rests with the Trustees, who meet at least 3 times a year, or more regularly should the need so arise.

Day to day operational control and management of the organisation is delegated to the Centre Director, Dr Caroline Kitcatt. The Centre Director is assisted in the functions of administration and finance by permanent staff and the use of external professional advisers in legal and finance matters.

The Charity's counselling services are provided largely through the use of volunteers, who are professionally trained and appropriately qualified. Counselling services are also provided by the Centre Director.

Appropriate supervision of counsellors is achieved through the use of both dedicated staff and external professionals, including qualified counsellors.

The Charity employs appropriately qualified and experienced tutors and facilitators for courses and workshops.

Risk assessment

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

As the charity derives the majority of its income from discretionary spending, voluntary donations, contributions and grants, its sensitivity to pressures on personal finance and incomes remains unavoidable. Whilst the successful running of courses and workshops is continuing to provide positive indications, the margin between income levels and operating costs continues to be relatively small.

For the immediate future, the focus of the charity will therefore continue to be the provision of essential counselling services to the public in need whilst developing and extending the provision of counsellor training and support. Operating in a strictly monitored and controlled cost environment will continue to be a necessary factor in the day to day management of activities.

Employee involvement and equality

The charity's policy is to consult and discuss with employees, through staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through discussion and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the charity's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2021

Structure, governance and management *(continued)*

Related parties

On 27 June 1986 Norwich Centre Projects Limited was incorporated as a wholly owned trading company to carry out certain trading activities. In 2018 these activities were solely the provision of personal and professional counselling services. During the year ended 31 August 2019 the Directors of Norwich Centre Projects Limited resolved to transfer the activities of the company into the charity, with effect from 1 September 2019, as they fall within the objectives of the charity. Since 1 September 2019 the company has been dormant.

Statement of compliance

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner reappointment

Mr Mark Proctor DChA FCA of Lovewell Blake LLP was appointed as independent examiner during the year and will be reappointed for the ensuing year.

The trustees' annual report was approved on 22 June 2022 and signed on behalf of the board of trustees by:

R Capper
Trustee

The Norwich Centre for Personal Professional and Spiritual Development

Independent examiner's report to the trustees of The Norwich Centre for Personal Professional and Spiritual Development

Year ended 31 August 2021

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 August 2021 which comprise the statement of financial activities, balance sheet and the related notes.

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 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 financial statements do not accord with those records; or
3. the financial statements 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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

28 June 2022

The Norwich Centre for Personal Professional and Spiritual Development

Statement of financial activities

Year ended 31 August 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	15,890	5,452	21,342	4,999
Charitable activities	5	223,051	–	223,051	200,890
Investment income	6	5	–	5	23
Other income	7	1,128	–	1,128	5,480
Total income		<u>240,074</u>	<u>5,452</u>	<u>245,526</u>	<u>211,392</u>
Expenditure					
Charitable activities	8	(204,917)	(8,445)	(213,362)	(220,130)
Total expenditure		<u>(204,917)</u>	<u>(8,445)</u>	<u>(213,362)</u>	<u>(220,130)</u>
Net income/(expenditure) and net movement in funds		<u>35,157</u>	<u>(2,993)</u>	<u>32,164</u>	<u>(8,738)</u>
Reconciliation of funds					
Total funds brought forward		132,166	78,162	210,328	219,066
Total funds carried forward		<u>167,323</u>	<u>75,169</u>	<u>242,492</u>	<u>210,328</u>

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

The notes on pages 11 to 21 form part of these financial statements.

The Norwich Centre for Personal Professional and Spiritual Development

Balance sheet

31 August 2021

	Note	2021 £	£	2020 £	£
Fixed assets					
Tangible fixed assets	13		124,168		133,392
Investments	14		100		100
			<u>124,268</u>		<u>133,492</u>
Current assets					
Debtors	15	35,658		13,162	
Cash at bank and in hand		<u>216,429</u>		<u>174,275</u>	
		252,087		187,437	
Creditors: Amounts falling due within one year	16	<u>(133,863)</u>		<u>(110,601)</u>	
Net current assets			118,224		76,836
Total assets less current liabilities			<u>242,492</u>		<u>210,328</u>
Net assets			<u>242,492</u>		<u>210,328</u>
Funds of the charity					
Restricted funds			75,169		78,162
Unrestricted funds			<u>167,323</u>		<u>132,166</u>
Total charity funds	19		<u>242,492</u>		<u>210,328</u>

These financial statements were approved by the board of trustees and authorised for issue on 22 June 2022, and are signed on behalf of the board by:

R Capper
Trustee

The notes on pages 11 to 21 form part of these financial statements.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements

Year ended 31 August 2021

1. General information

The charity is a registered charity in England and Wales and is unincorporated constituted by Trust Deed. The address of the principal office is 7 Earlham Road, Norwich, Norfolk, NR2 3RA.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis, as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The trustees have considered the impact of Covid-19 in making this assessment.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2021

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from counselling services is recognised when the service has been undertaken.
- income from courses is recognised over the period of the course.
- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and buildings	-	2.5% - 5% straight line
Fixtures, fittings and equipment	-	25% - 33% straight line

Investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2021

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Redundancies

Where an obligation to make a redundancy or termination payment arises, the costs incurred by the Charity are accounted for on an accruals basis and included within employee benefits.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations and gifts	2,662	920	3,582
Grants			
Grants	13,228	4,532	17,760
	<u>15,890</u>	<u>5,452</u>	<u>21,342</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations and gifts	2,924	975	3,899
Grants			
Grants	1,100	—	1,100
	<u>4,024</u>	<u>975</u>	<u>4,999</u>

Income from donations and legacies included £10,000 of government grant.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2021

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Counselling income	80,876	80,876	68,177	68,177
Workshop and course fees	142,175	142,175	132,713	132,713
	<u>223,051</u>	<u>223,051</u>	<u>200,890</u>	<u>200,890</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Interest receivable	5	5	23	23
	<u>5</u>	<u>5</u>	<u>23</u>	<u>23</u>

7. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Sale of books and materials	1,128	1,128	411	411
Furlough grant	—	—	5,069	5,069
	<u>1,128</u>	<u>1,128</u>	<u>5,480</u>	<u>5,480</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2021

8. Expenditure on charitable activities

	Counselling services £	Workshops and courses £	Total Funds 2021 £
Staff costs	49,396	59,310	108,706
Depreciation	9,224	—	9,224
Direct costs of provision of services	1,608	4,385	5,993
	<u>60,228</u>	<u>63,695</u>	<u>123,923</u>
Support costs	25,066	46,727	71,793
Governance costs	6,368	11,278	17,646
	<u>91,662</u>	<u>121,700</u>	<u>213,362</u>
	Counselling services £	Workshops and courses £	Total Funds 2020 £
Staff costs	52,607	52,779	105,386
Depreciation	9,770	—	9,770
Direct costs of provision of services	5,945	(785)	5,160
	<u>68,322</u>	<u>51,994</u>	<u>120,316</u>
Support costs	28,758	58,882	87,640
Governance costs	4,130	8,044	12,174
	<u>101,210</u>	<u>118,920</u>	<u>220,130</u>

During the year ended 31 August 2021 £8,445 (2020: £4,645) of charitable activities was restricted and £204,917 (2020: £215,485) was unrestricted.

Support costs

	Support costs £	Governance costs £	Total Funds 2021 £
Staff costs	48,437	—	48,437
Rates and water	282	—	282
Insurance	2,240	—	2,240
Light and heat	1,710	—	1,710
Travel, subsistence and staff welfare costs	158	—	158
Postage, stationery and telephone	3,058	—	3,058
Repair and maintenance costs	6,632	—	6,632
Recruitment and training	4,196	—	4,196
Subscriptions and fees	619	—	619
Office costs	4,461	—	4,461
Legal and professional	—	17,095	17,095
Bank charges	—	551	551
	<u>71,793</u>	<u>17,646</u>	<u>89,439</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2021

Expenditure on charitable activities *(continued)*

	Support costs	Governance costs	Total Funds 2020
	£	£	£
Staff costs	53,611	—	53,611
Rates and water	1,528	—	1,528
Insurance	2,284	—	2,284
Light and heat	2,486	—	2,486
Travel, subsistence and staff welfare costs	555	—	555
Postage, stationery and telephone	2,879	—	2,879
Repair and maintenance costs	14,688	—	14,688
Recruitment and training	1,596	—	1,596
Subscriptions and fees	1,024	—	1,024
Office costs	6,989	—	6,989
Legal and professional	—	11,169	11,169
Bank charges	—	1,005	1,005
	<u>87,640</u>	<u>12,174</u>	<u>99,814</u>

Basis of allocation: Support costs and governance costs are allocated between charitable activities in proportion to income.

9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>9,224</u>	<u>9,770</u>

10. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,850</u>	<u>2,766</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	149,420	152,581
Social security costs	5,086	5,287
Employer contributions to pension plans	<u>2,637</u>	<u>1,129</u>
	<u>157,143</u>	<u>158,997</u>

Total redundancy payments amount to £nil (2020: £549). There were no amounts outstanding at the year end.

The average head count of employees during the year was 16 (2020: 13).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2021

11. Staff costs *(continued)*

Key Management Personnel

Key management personnel remuneration amounted to £38,620.

12. Trustee remuneration and expenses

No trustee received any remuneration during the year (2020: £Nil) and no trustee expenses have been incurred during the year (2020: £Nil).

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 September 2020 and 31 August 2021	<u>223,667</u>	<u>23,126</u>	<u>246,793</u>
Depreciation			
At 1 September 2020	97,751	15,650	113,401
Charge for the year	<u>5,695</u>	<u>3,529</u>	<u>9,224</u>
At 31 August 2021	<u>103,446</u>	<u>19,179</u>	<u>122,625</u>
Carrying amount			
At 31 August 2021	<u>120,221</u>	<u>3,947</u>	<u>124,168</u>
At 31 August 2020	<u>125,916</u>	<u>7,476</u>	<u>133,392</u>

14. Investments

	Other investments £
Cost or valuation	
At 1 September 2020	100
Additions	<u>—</u>
At 31 August 2021	<u>100</u>
Impairment	
At 1 September 2020 and 31 August 2021	<u>—</u>
Carrying amount	
At 31 August 2021	<u>100</u>
At 31 August 2020	<u>100</u>

All investments shown above are held at valuation.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2021

14. Investments *(continued)*

Investments represents 100% share capital of Norwich Centre Projects Limited, incorporated in England. The company has been dormant from 1 September 2019. The results for the company for the year and the previous year are:

	2021	2020
	£	£
Net assets	100	100

15. Debtors

	2021	2020
	£	£
Trade debtors	32,308	11,087
Prepayments and accrued income	3,350	2,075
	<u>35,658</u>	<u>13,162</u>

16. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	1,032	1,348
Accruals and deferred income	131,967	107,354
Social security and other taxes	864	1,899
	<u>133,863</u>	<u>110,601</u>

17. Deferred income

	2021	2020
	£	£
Deferred income brought forward	104,232	90,256
Released during the year	(104,232)	(90,256)
Deferred during the year	126,969	104,232
Deferred income carried forward	<u>126,969</u>	<u>104,232</u>

Deferred income comprise fees received in advance for courses and workshops.

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,637 (2020: £1,129).

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2021

19. Analysis of charitable funds

Unrestricted funds

Year ended 31 August 2021

	At 1 September 2020	Income	Expenditure	Transfers	At 31 August 2021
	£	£	£	£	£
General funds	69,604	240,074	(200,338)	–	109,340
Fixed assets fund	55,882	–	(1,259)	–	54,623
Database fund	6,680	–	(3,320)	–	3,360
	<u>132,166</u>	<u>240,074</u>	<u>(204,917)</u>	<u>–</u>	<u>167,323</u>

Year ended 31 August 2020

	At 1 September 2019	Income	Expenditure	Transfers	At 31 August 2020
	£	£	£	£	£
General funds	69,547	210,417	(210,360)	–	69,604
Fixed assets fund	57,687	–	(1,805)	–	55,882
Database fund	10,000	–	(3,320)	–	6,680
	<u>137,234</u>	<u>210,417</u>	<u>(215,485)</u>	<u>–</u>	<u>132,166</u>

Restricted funds

Year ended 31 August 2021

	At 1 September 2020	Income	Expenditure	Transfers	At 31 August 2021
	£	£	£	£	£
Building Improvement Fund	76,599	920	(4,645)	–	72,874
Community Fund (Young Persons Counselling)	651	–	–	–	651
Donations Fund (Youth Counselling)	912	–	–	–	912
Kickstart Fund	–	4,532	(3,800)	–	732
	<u>78,162</u>	<u>5,452</u>	<u>(8,445)</u>	<u>–</u>	<u>75,169</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2021

Analysis of charitable funds *(continued)*

Restricted funds (continued)

Period ended 31 August 2020

	At 1 September 2019	Income	Expenditure	Transfers	At 31 August 2020
	£	£	£	£	£
Building Improvement Fund	80,269	975	(4,645)	–	76,599
Community Fund (Young Persons Counselling)	651	–	–	–	651
Donations Fund (Youth Counselling)	912	–	–	–	912
	<u>81,832</u>	<u>975</u>	<u>(4,645)</u>	<u>–</u>	<u>78,162</u>

Building Improvement Fund represents funds received towards building improvement works.

Community Fund represents funds received for the provision of a youth counselling service.

Donations Fund represents donations received for the provision of a youth counselling service.

Kickstart Fund represents grant funding toward salaries and equipment.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2021

20. Analysis of net assets between funds

	General Fund £	Fixed Asset Fund £	Database Fund £	Restricted Funds £	Total 2021 £
Tangible assets	–	54,523	3,320	66,325	124,168
Investments	–	100	–	–	100
Net current assets	109,340	–	40	8,844	118,224
	<u>109,340</u>	<u>54,623</u>	<u>3,360</u>	<u>75,169</u>	<u>242,492</u>
	General Fund £	Fixed Asset Fund £	Database Fund £	Restricted Funds £	Total 2020 £
Tangible assets	–	55,782	6,640	70,970	133,392
Investments	–	100	–	–	100
Net current assets	69,604	–	40	7,192	76,836
	<u>69,604</u>	<u>55,882</u>	<u>6,680</u>	<u>78,162</u>	<u>210,328</u>

21. Related parties

There were no related party transactions during the year (2020: £Nil).

THE NORWICH CENTRE FOR PERSONAL PROFESSIONAL AND SPIRITUAL DEVELOPMENT

England & Wales - Charity number 1005967

Accounts

**The Norwich Centre for Personal Professional and
Spiritual Development**

Unaudited financial statements

31 August 2020

The Norwich Centre for Personal Professional and Spiritual Development

Financial statements

Year ended 31 August 2020

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The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report

Year ended 31 August 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2020.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	The Norwich Centre for Personal Professional and Spiritual Development
Charity registration number	1005967
Principal office	7 Earlham Road Norwich Norfolk NR2 3RA

The trustees

The trustees who served during the year and at the date of approval were as follows:

D Levy
R Capper
T Bonser
S Jones
C Hewitt
D Lipinska
J Jackson

Centre Director	Dr C Kitcatt
Independent examiner	Mark Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2020

Objectives and activities

The objectives of the Charity were established by the original trust deed being:

- The relief of persons who are in conditions of need, hardship, or distress; or who are aged, or sick by the provision of counselling services to individuals and groups
- The advancement of public education especially education in counselling skills

The Charity meets the above objectives through the following activities:

- Individual counselling
- Provision of a programme of personal and professional development courses, workshops and groups.

There have been no major changes during the year in either the activities of the Charity, or the policies adopted in the furtherance of the above activities.

Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

It was a considerable achievement to anticipate, plan and successfully execute the move online of all our services in March 2020. In this way we were able to minimise the adverse impact of the pandemic on our clients, and on our services. We were able to access training in working online for our counsellors and trainees, and our tutor team was able to deliver our courses online with support from our professional association. Demand for our Introduction training courses increased as a result perhaps on being able to access this online.

Client breakdown Norwich Centre charity clients

In total, including spaces that were held for clients, unfilled spaces and planned breaks there were 1724 available sessions for counselling, supervision, exploratory sessions or spiritual accompaniment. This is comparable to 2018 which is the last year we have a full year of data for.

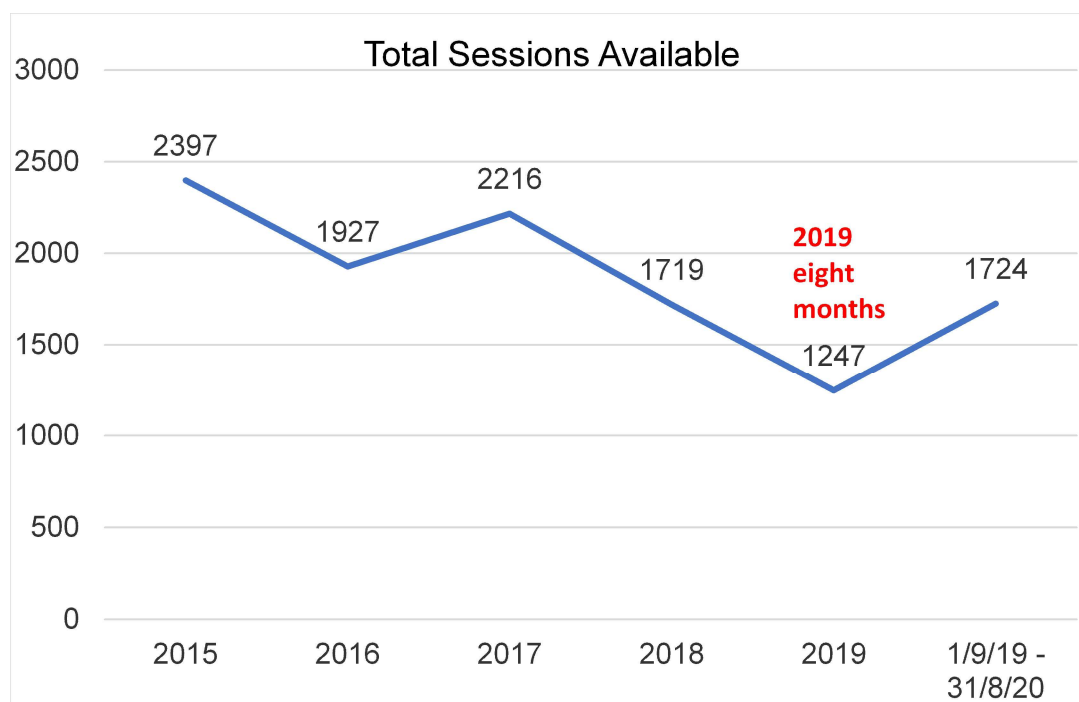
A total of 171 different clients accessed the Centre 1/9/19 - 31/8/20. 56 individuals made contact and booked exploratories without having regular counselling, however 22 of these never attended an exploratory session even if several were booked. Of those who did have counselling, including those who started before 1/9/19, 44 had 6 sessions or less, 16 had 7 to 12 sessions, 13 had 13 to 18 sessions and 23 had 19 or more sessions. Of these 4 were evening clients. 3 clients accessed the Centre for supervision and 11 for spiritual accompaniment (these are included in total client number).

In 2018 the total number of clients over 12 months was 202 so the Centre has seen a drop in clients, which appears to be as a result of the pandemic.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2020



Client breakdown Norwich Centre Projects

The total number of booked sessions, excluding planned breaks, held slots and unfilled spaces, for Norwich Centre Projects clients 1/9/19 - 31/8/20 was 1322 including exploratory sessions plus check in sessions for those unable to work online. This is fewer than previously, as a result of the pandemic. Some of our work is highly seasonal.

Client numbers reflect this 1/9/19 - 31/8/20 = 253

Training courses

The Norwich Centre ran a variety of different training courses:

Introduction to Counselling Skills -14 spaces

- Autumn (Monday) 2019 - 12 students completed successfully
- Spring 1 (Monday) 2020 - 14 students completed successfully
- Spring 2 (Friday) 2020 - 13 students completed successfully
- Summer 2020 two courses were postponed until Autumn 2020 due to COVID-19

*2019/20 Certificate in Counselling Skills - 14 spaces

- Certificate course 1 (Wednesdays) - 14 students completed successfully
- Certificate course 2 (Thursdays) - 13 students completed successfully

*Courses went online from March 2020

Forty-three applicants applied for this course.

The 2018-2020 Diploma continued to run in 2019. 14 trainees have successfully completed and two are in the process of completing.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2020

Financial review

Total income generated for the year amounted to £211,392 (2019: £162,723) of which £210,417 (2019: £161,382) was unrestricted. Overall the charity produced a deficit of £8,738 (2019: surplus of £38,681).

There was a significant increase in expenditure to £220,130 in comparison to the prior period of eight months (2019: £124,042) of which £215,485 (2019: £120,956) related to unrestricted funds. A deficit was therefore generated on unrestricted funds of £5,068 (2019: surplus of £40,426). Restricted fund income amounted to £975. With expenditure of £4,645 in relation to depreciation of restricted fund assets, this resulted in a deficit of restricted funds of £3,670 (2019: deficit £1,745).

Total reserves available to the charity decreased by £8,738 to £210,328. Of this total, £132,166 (2019: £137,234) related to unrestricted funds, with £55,882 (2019: £57,687) financing fixed assets and designated funds of £6,680 (2019: £10,000). The uncommitted free reserves of the charity therefore increased from £69,547 at 1 September 2019 to £69,604 at 31 August 2020.

Reserves policy

It is the longer-term intention of the trustees to build free reserves sufficient to cover the operating costs of the charity for a 6 month period and thereby secure the continued provision of its services to the needy in the event of significant demands for such service being placed upon it without immediate funding.

The free reserves at 31 August 2020 amount to £69,604 (2019: £69,547) representing approximately 3 months' expenditure, excluding depreciation. Designated funds totalled £62,562 (2019: £67,687) and restricted funds totalled £78,162 at 31 August 2020 (2019: £81,832).

Plans for future periods

We expect to continue to work online from home until government guidance changes.

We plan to continue to deliver high quality training in counselling skills and professional counselling. The outcome of the SCOPed review being undertaken by a coalition of professional associations including BACP are likely to lead to demand for a top up course to enable practitioners to demonstrate a higher level of experience and expertise. We are proposing to develop and deliver this as a progression from our professional diploma course.

We plan to continue to deliver our counselling service and expect to be able to provide an online service in addition to our service in the room, as our current counsellors are now all qualified and experienced to do this.

We expect that as the pandemic eases there will be increased demand for counselling, but within the charity provision, we are limited in the numbers we can accommodate, so working online may help with this. the other issue is that our counsellors are mainly inexperienced trainees who cannot work with complex issues and so we are limited by the number of qualified and experienced counsellors we have, as to who we are able to help and how many.

We intend to continue offering an online Introduction to Counselling course, as this is a short course and the remote teaching doesn't adversely impact. We will not offer the other courses online unless we are required to do so.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2020

Plans for future periods *(continued)*

The continuing impact of COVID-19 means that once we are able to resume working in the room, additional precautions will need to be taken. We have carried out a COVID risk assessment, but this will be reviewed once the government guidance changes, to consider any changes that might be needed in the light of recent developments such as increased access to testing, and the need to ensure adequate ventilation. Ventilation is likely to be an issue, as the building is on a noisy and polluted main road, and most rooms are small. Depending on the outcome of the review into social distancing, it may not be possible to provide much counselling in the room.

We have made the decision to relocate all of our training courses to another venue, for which we will need to pay rent. Our diploma is already delivered elsewhere due to lack of space. Some of the extra cost can be offset by increasing numbers, and some by increasing the cost of the courses.

A decision will need to be made in the light of future developments and recommendations as to whether the building is fit for purpose and whether it can cope with our sustained growth in the future.

Structure, governance and management

Governing document

The charity was constituted under a trust deed dated 28 October 1991, which was amended by supplemental trust deeds and/or deeds of variation dated 8 October 1993, 10 October 1997 and 8 January 2004.

Recruitment and Appointment of Trustees

Trustees are recruited and appointed periodically in order to provide the charity with a balanced board with a range of skills and knowledge. Prospective new trustees are introduced to the existing board for consideration of appointment and are appointed by majority vote of board members in attendance at the meeting at which the prospective new trustees are introduced.

The trustees who served during the year, and at the date of this report, are listed on page 1.

Induction and training of Trustees

All new Trustees are provided with:

- The Memorandum and Articles of Association
- The latest accounts of the charity
- Details of the Charity Commission publication - The Essential Trustee: "What you need to know, what you need to do"

In addition, Trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2020

Structure, governance and management *(continued)*

Organisational Structure

Control of the Charity and responsibility for setting of policy and the making of strategic decisions rests with the Trustees, who meet at least 3 times a year, or more regularly should the need so arise.

Day to day operational control and management of the organisation is delegated to the Centre Director, Dr Caroline Kitcatt. The Centre Director is assisted in the functions of administration and finance by permanent staff and the use of external professional advisers in legal and finance matters.

The Charity's counselling services are provided largely through the use of volunteers, who are professionally trained and appropriately qualified. Counselling services are also provided by the Centre Director.

Appropriate supervision of counsellors is achieved through the use of both dedicated staff and external professionals, including qualified counsellors.

The Charity employs appropriately qualified and experienced tutors and facilitators for courses and workshops.

Risk assessment

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

As the charity derives the majority of its income from discretionary spending, voluntary donations, contributions and grants, its sensitivity to pressures on personal finance and incomes remains unavoidable. Whilst the successful running of courses and workshops is continuing to provide positive indications, the margin between income levels and operating costs continues to be relatively small.

For the immediate future, the focus of the charity will therefore continue to be the provision of essential counselling services to the public in need whilst developing and extending the provision of counsellor training and support. Operating in a strictly monitored and controlled cost environment will continue to be a necessary factor in the day to day management of activities.

Employee involvement and equality

The charity's policy is to consult and discuss with employees, through staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through discussion and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the charity's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2020

Structure, governance and management *(continued)*

Related parties

On 27 June 1986 Norwich Centre Projects Limited was incorporated as a wholly owned trading company to carry out certain trading activities. In 2018 these activities were solely the provision of personal and professional counselling services. During the year the Directors of Norwich Centre Projects Limited resolved to transfer the activities of the company into the charity, with effect from 1 September 2019, as they fall within the objectives of the charity.

Statement of compliance

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner reappointment

Mr Mark Proctor DChA FCA of Lovewell Blake LLP was appointed as independent examiner during the year and will be reappointed for the ensuing year.

The trustees' annual report was approved on 9 June 2021 and signed on behalf of the board of trustees by:

R Capper
Trustee

The Norwich Centre for Personal Professional and Spiritual Development

Independent examiner's report to the trustees of The Norwich Centre for Personal Professional and Spiritual Development

Year ended 31 August 2020

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 August 2020 which comprise the statement of financial activities, balance sheet and the related notes.

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 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 financial statements do not accord with those records; or
3. the financial statements 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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

29 June 2021

The Norwich Centre for Personal Professional and Spiritual Development

Statement of financial activities

Year ended 31 August 2020

		Year to 31 Aug 20			Period from 1 Jan 19 to 31 Aug 19
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	4,024	975	4,999	27,948
Charitable activities	5	200,890	—	200,890	134,707
Investment income	6	23	—	23	15
Other income	7	5,480	—	5,480	53
Total income		<u>210,417</u>	<u>975</u>	<u>211,392</u>	<u>162,723</u>
Expenditure					
Charitable activities	8	(215,485)	(4,645)	(220,130)	(124,042)
Total expenditure		<u>(215,485)</u>	<u>(4,645)</u>	<u>(220,130)</u>	<u>(124,042)</u>
Net (expenditure)/income and net movement in funds		<u>(5,068)</u>	<u>(3,670)</u>	<u>(8,738)</u>	<u>38,681</u>
Reconciliation of funds					
Total funds brought forward		137,234	81,832	219,066	180,385
Total funds carried forward		<u>132,166</u>	<u>78,162</u>	<u>210,328</u>	<u>219,066</u>

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

The notes on pages 11 to 21 form part of these financial statements.

The Norwich Centre for Personal Professional and Spiritual Development

Balance sheet

31 August 2020

		2020	2019
	Note	£	£
Fixed assets			
Tangible fixed assets	13	133,392	143,162
Investments	14	100	100
		<u>133,492</u>	<u>143,262</u>
Current assets			
Debtors	15	13,162	48,041
Cash at bank and in hand		<u>174,275</u>	<u>151,081</u>
		187,437	199,122
Creditors: Amounts falling due within one year	16	<u>(110,601)</u>	<u>(123,318)</u>
Net current assets		76,836	75,804
Total assets less current liabilities		<u>210,328</u>	<u>219,066</u>
Net assets		<u>210,328</u>	<u>219,066</u>
Funds of the charity			
Restricted funds		78,162	81,832
Unrestricted funds		<u>132,166</u>	<u>137,234</u>
Total charity funds	19	<u>210,328</u>	<u>219,066</u>

These financial statements were approved by the board of trustees and authorised for issue on 9 June 2021, and are signed on behalf of the board by:

R Capper
Trustee

The notes on pages 11 to 21 form part of these financial statements.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements

Year ended 31 August 2020

1. General information

The charity is a registered charity in England and Wales and is unincorporated constituted by Trust Deed. The address of the principal office is 7 Earlham Road, Norwich, Norfolk, NR2 3RA.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis, as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The trustees have considered the impact of Covid-19 in making this assessment.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2020

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from counselling services is recognised when the service has been undertaken.
- income from courses is recognised over the period of the course.
- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and buildings	-	2.5% - 5% straight line
Fixtures, fittings and equipment	-	25% - 33% straight line

Investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2020

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Redundancies

Where an obligation to make a redundancy or termination payment arises, the costs incurred by the Charity are accounted for on an accruals basis and included within employee benefits.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations and gifts	2,924	975	3,899
Grants			
Grants	1,100	—	1,100
Other donations and legacies			
Gift aid due from Norwich Centre Projects Ltd	—	—	—
	<u>4,024</u>	<u>975</u>	<u>4,999</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations and gifts	2,641	1,341	3,982
Grants			
Grants	—	—	—

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2020

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Other donations and legacies			
Gift aid due from Norwich Centre Projects Ltd	23,966	–	23,966
	<u>26,607</u>	<u>1,341</u>	<u>27,948</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Charitable rental income	–	–	1,667	1,667
Counselling income	68,177	68,177	16,653	16,653
Workshop and course fees	132,713	132,713	116,387	116,387
	<u>200,890</u>	<u>200,890</u>	<u>134,707</u>	<u>134,707</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Interest receivable	23	23	15	15

7. Other income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Sale of books and materials	411	411	53	53
Furlough grant	5,069	5,069	–	–
	<u>5,480</u>	<u>5,480</u>	<u>53</u>	<u>53</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2020

8. Expenditure on charitable activities

	Counselling services £	Workshops and courses £	Total Funds 2020 £
Staff costs	52,607	52,779	105,386
Depreciation	9,770	—	9,770
Direct costs of provision of services	5,945	(785)	5,160
	<u>68,322</u>	<u>51,994</u>	<u>120,316</u>
Support costs	28,758	58,882	87,640
Governance costs	4,130	8,044	12,174
	<u>101,210</u>	<u>118,920</u>	<u>220,130</u>
	Counselling services £	Workshops and courses £	Total Funds 2019 £
Staff costs	—	41,349	41,349
Depreciation	4,293	—	4,293
Direct costs of provision of services	845	8,354	9,199
	<u>5,138</u>	<u>49,703</u>	<u>54,841</u>
Support costs	6,815	53,282	60,097
Governance costs	1,062	8,042	9,104
	<u>13,015</u>	<u>111,027</u>	<u>124,042</u>

During the year ended 31 August 2020 £4,645 (2019: £3,086) of charitable activities was restricted and £215,485 (2019: £120,956) was unrestricted.

Support costs

	Support costs £	Governance costs £	Total Funds 2020 £
Staff costs	53,611	—	53,611
Rates and water	1,528	—	1,528
Insurance	2,284	—	2,284
Light and heat	2,486	—	2,486
Travel, subsistence and staff welfare costs	555	—	555
Postage, stationery and telephone	2,879	—	2,879
Repair and maintenance costs	14,688	—	14,688
Recruitment and training	1,596	—	1,596
Subscriptions and fees	1,024	—	1,024
Office costs	6,989	—	6,989
Legal and professional	—	11,169	11,169
Bank charges	—	1,005	1,005
	<u>87,640</u>	<u>12,174</u>	<u>99,814</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2020

Expenditure on charitable activities *(continued)*

	Support costs	Governance costs	Total Funds 2019
	£	£	£
Staff costs	37,533	–	37,533
Rates and water	1,205	–	1,205
Insurance	1,191	–	1,191
Light and heat	2,526	–	2,526
Travel, subsistence and staff welfare costs	330	–	330
Postage, stationery and telephone	1,719	–	1,719
Repair and maintenance costs	14,612	–	14,612
Recruitment and training	652	–	652
Subscriptions and fees	329	–	329
Legal and professional	–	8,444	8,444
Bank charges	–	660	660
	<u>60,097</u>	<u>9,104</u>	<u>69,201</u>

Basis of allocation: Support costs and governance costs are allocated between charitable activities in proportion to income.

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	<u>9,770</u>	<u>4,293</u>

10. Independent examination fees

	Year to 31 Aug 20	Period from 1 Jan 19 to 31 Aug 19
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,766</u>	<u>2,628</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Year to 31 Aug 20	Period from 1 Jan 19 to 31 Aug 19
	£	£
Wages and salaries	152,581	75,811
Social security costs	5,287	2,526
Employer contributions to pension plans	1,129	545
	<u>158,997</u>	<u>78,882</u>

Total redundancy payments amount to £549 (2019: £Nil). There were no amounts outstanding at the year end.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2020

11. Staff costs *(continued)*

The average head count of employees during the year was 13 (2019: 16).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

12. Trustee remuneration and expenses

No trustee received any remuneration during the year (2019: £Nil) and no trustee expenses have been incurred during the year (2019: £Nil).

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 September 2019 and 31 August 2020	<u>223,667</u>	<u>23,126</u>	<u>246,793</u>
Depreciation			
At 1 September 2019	92,050	11,581	103,631
Charge for the year	<u>5,701</u>	<u>4,069</u>	<u>9,770</u>
At 31 August 2020	<u>97,751</u>	<u>15,650</u>	<u>113,401</u>
Carrying amount			
At 31 August 2020	<u>125,916</u>	<u>7,476</u>	<u>133,392</u>
At 31 August 2019	<u>131,617</u>	<u>11,545</u>	<u>143,162</u>

14. Investments

	Other investments £
Cost or valuation	
At 1 September 2019	100
Additions	<u>—</u>
At 31 August 2020	<u>100</u>
Impairment	
At 1 September 2019 and 31 August 2020	<u>—</u>
Carrying amount	
At 31 August 2020	<u>100</u>
At 31 August 2019	<u>100</u>

All investments shown above are held at valuation.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2020

14. Investments *(continued)*

Investments represents 100% share capital of Norwich Centre Projects Limited, incorporated in England. The company has been dormant from 1 September 2019. The results for the company for the year and the previous year are:

	2020 £	2019 £
Turnover	–	44,703
Profit for the year	–	4,710
Gift aid payable to Norwich Centre	–	23,966
Net assets	100	100

15. Debtors

	2020 £	2019 £
Trade debtors	11,087	18,650
Prepayments and accrued income	2,075	6,210
Gift aid due from Norwich Centre Projects Ltd	–	23,181
	<u>13,162</u>	<u>48,041</u>

16. Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	1,348	5,313
Accruals and deferred income	107,354	116,502
Social security and other taxes	1,899	1,503
	<u>110,601</u>	<u>123,318</u>

17. Deferred income

	2020 £	2019 £
Deferred income brought forward	90,256	115,004
Released during the year	(90,256)	(115,004)
Deferred during the year	104,232	90,256
Deferred income carried forward	<u>104,232</u>	<u>90,256</u>

Deferred income comprise fees received in advance for courses and workshops.

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,129 (2019: £545).

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2020

19. Analysis of charitable funds

Unrestricted funds

Year ended 31 August 2020

	At 1 September 2019	Income	Expenditure	Transfers	At 31 August 2020
	£	£	£	£	£
General funds	69,547	210,417	(210,360)	–	69,604
Fixed assets fund	57,687	–	(1,805)	–	55,882
Database fund	10,000	–	(3,320)	–	6,680
	<u>137,234</u>	<u>210,417</u>	<u>(215,485)</u>	<u>–</u>	<u>132,166</u>

Period ended 31 August 2019

	At 1 January 2019	Income	Expenditure	Transfers	At 31 August 2019
	£	£	£	£	£
General funds	28,699	160,597	(119,749)	–	69,547
Fixed assets fund	58,109	785	(1,207)	–	57,687
Database fund	10,000	–	–	–	10,000
	<u>96,808</u>	<u>161,382</u>	<u>(120,956)</u>	<u>–</u>	<u>137,234</u>

Restricted funds

Year ended 31 August 2020

	At 1 September 2019	Income	Expenditure	Transfers	At 31 August 2020
	£	£	£	£	£
Building Improvement Fund	80,269	975	(4,645)	–	76,599
Community Fund (Young Persons Counselling)	651	–	–	–	651
Donations Fund (Youth Counselling)	912	–	–	–	912
	<u>81,832</u>	<u>975</u>	<u>(4,645)</u>	<u>–</u>	<u>78,162</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2020

Analysis of charitable funds *(continued)*

Restricted funds (continued)

Period ended 31 August 2019

	At 1 January 2019 £	Income £	Expenditure £	Transfers £	At 31 August 2019 £
Building Improvement Fund	82,014	1,341	(3,086)	–	80,269
Community Fund (Young Persons Counselling)	651	–	–	–	651
Donations Fund (Youth Counselling)	912	–	–	–	912
	<u>83,577</u>	<u>1,341</u>	<u>(3,086)</u>	<u>–</u>	<u>81,832</u>

Building Improvement Fund represents funds received towards building improvement works.

Community Fund represents funds received for the provision of a youth counselling service.

Donations Fund represents donations received for the provision of a youth counselling service.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2020

20. Analysis of net assets between funds

	General Fund £	Fixed Asset Fund £	Database Fund £	Restricted Funds £	Total 2020 £
Tangible assets	–	55,782	6,640	70,970	133,392
Investments	–	100	–	–	100
Net current assets	69,604	–	40	7,192	76,836
	<u>69,604</u>	<u>55,882</u>	<u>6,680</u>	<u>78,162</u>	<u>210,328</u>
	General Fund £	Fixed Asset Fund £	Database Fund £	Restricted Funds £	Total 2019 £
Tangible assets	–	57,587	9,960	75,615	143,162
Investments	–	100	–	–	100
Net current assets	69,547	–	40	6,217	75,804
	<u>69,547</u>	<u>57,687</u>	<u>10,000</u>	<u>81,832</u>	<u>219,066</u>

21. Related parties

There were no related party transactions during the year (2019: £Nil).