

GROUP ANALYSIS NORTH

England & Wales · Charity number 1093824

Details

Other names	GAN
Status	Registered
Legal form	Charitable company
Company number	04034572
Registered	2002-09-16
Register	View on the Charity Commission register

Contact

Address	Newlands Estate 315 Chorley New Road Bolton BL1 5BP
Phone	07792775301
Email	administrator@groupanalysisnorth.com
Website	www.groupanalysisnorth.com

Activities

Objects: 1. TO DEVELOP THE THEORY AND PRACTISE OF GROUP ANALYSIS, AND TO ADVANCE VOCATIONAL TRAINING IN GROUP ANALYSIS AMONGST MEMBERS OF THE MEDICAL, NURSING AND OTHER RELATED CARING PROFESSIONS AND EDUCATIONLISTS.2. TO PROMOTE TREATMENT OF EMOTIONAL DISTRESS BY THE TECHNIQUE OF GROUP ANALYSIS

Activities: To develop the theory and practice of group analysis. The Organisation develops and provides training in group analysis and supports the provision of group analysis to the general public.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** GREATER MANCHESTER
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£310,764	£293,862	-	-
2024-08-31	£314,601	£269,477	-	-
2023-08-31	£240,540	£245,863	-	-
2022-08-31	£234,277	£210,854	-	-
2021-08-31	£209,924	£197,630	-	-

Trustees

Name	Role	Appointed
Catherine Collins		2026-04-22
Dr Fiona Mary Parker		2024-03-09
Jackie Stacey		2024-03-09
Rowena Newton		2015-03-21
Sean Taylor		2016-09-01

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England & Wales - Charity number 1093824

Accounts

GROUP ANALYSIS NORTH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

Registered Charity No. 1093824
Company Registration No. 4034572

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GROUP ANALYSIS NORTH

Report of the Trustees for the year ended 31st August 2025

The Trustees present their annual Directors' Report and financial statements of the charity for the year ended 31st August 2025 which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are:

- To develop the theory and practice of group analysis.
- To develop and provide vocational training and education in group analysis among members of the medical, nursing and other related caring professions and educationalists.
- To support the provision of group analysis as widely as possible for the general public especially to those groups disadvantaged by hardship or other adverse conditions.

The charity's main activities are:

- In partnership with the Institute of Group Analysis (IGA), provide and administer 3 courses in group analysis at foundation (online and in person), diploma and qualifying levels.
- Develop CPD activities for group analysts and other members of the public, including workshops, group supervision, work reflection groups, skills-based training and an annual lecture.
- Support voluntary and community organisations including providing free/reduced cost places on the training courses in appropriate circumstances.
- Support individuals in securing funding to access the courses and also by providing bursaries and fee assisted places.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year. In addition, a public benefit test will be undertaken during 2026.

A review of our achievements and performance

The board of trustees met six times online during the year and the Management Group met monthly and notes of these operational meetings were circulated to and discussed with the Board. The board of trustees also met face to face at an away day in November 2024. The outcome of this meeting was to appoint an HR consultant to review GAN's management and operational structures, staff contracts and contractual agreements for self-employed training staff.

In September 2024 a new lease was signed with Newlands Estate and the board was assured that the remedial building issues would be improved. In January 2025, the board became aware that Newlands Estate had been put on the market, and it took advice regarding the legality of its lease. The advice received from the solicitors indicated that the lease had not been drawn up following correct procedures which would leave GAN potentially in a good position to negotiate a new lease or leave altogether. Communication between the landlords was not ideal and GAN was once again left considering other options for the courses' venue going forward.

Since GAN expanded its training portfolio to include the groupwork skills course, the online foundation course and in-house training courses, administration provision had not been increased. To meet the shortfall in support, part-time ad hoc clerical support was bought in however this was seen as a temporary measure and not a long-term solution. The board concluded that an additional part-time administrator was required and following the advice of the HR consultant a monthly contract with HR company "Croner" was entered in to ensuring that GAN complied with statutory employment law, policies and procedures.

As part of the overall review of GAN's infrastructure, the HR consultant advised that the operational and assurance structure of the organisation should also be revisited. This process started in June 2025 and has led to the current administrator's job being split into the role of Operations and Finance Manager and a separate

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training administrator which will be advertised for shortly. In addition, it has been agreed to advertise for a diploma course convenor who will become part of an 'operations group' which will report to the board in relation to the courses and their development. This linear management should offer better support to those working on and managing the courses. It will also mean that the board will have the capacity to consider its charitable aims in a broader sense rather than just having oversight of the training it administers.

During the academic year there were the following numbers of students on the IGA courses:

In person foundation course – 12

Online foundation course – 10

Diploma course – 8

Qualifying course – 21

In addition, 4 people attended the training weekends for therapy only, 4 people attended the online work reflection group and 1 person opted for a second year in a foundation course experiential group.

Five half day, online **Friday Seminars** were held during the year on the following topics:

- Martin Weegmann: Questions of substance: dangerous desire and addiction.
- Marci Lopez Levy: Rewilding the group analytic matrix: conversations about climate justice.
- Jacinta Kent: The use of multi-dimensional attunement when working therapeutically with women of colour.
- Kay Young: Sex, class and woke culture- how does class affect current attitudes to sex?
- Teresa von Sommaruga Howard: The larger group: It's history in group analysis, how it is different and why it's important?

An online launch for Claire Bacha's book "Group Dimension" was held in January 2025 and was attended by members of GAN, students, graduates, IGA members and members of Claire's family.

The Annual Barbara Dick Memorial Lecture was attended online by 26 participants in June 2025. The lecture was entitled "The Truth about Suicide and Homicide and the Impact on those Bereaved (including Clinicians)" and was presented by Dr Rachel Ribbons.

GAN continued to be represented at EGATIN by Chris MacGregor, Courses Director.

The "Leeds" Supervision group continued to meet.

In-house training

Mandy Wildman, GAN's Development Officer, facilitated in-house training for 25 people at Cambridge University Counselling Service and 57 at Merseycare Foundation Trust. The training was for both 1 and 2 day sessions.

Groupwork Skills course

The online 8-week course ran twice in the year – offering seminars and work reflection for a total of 17 participants. The courses attracted people from Iran, Greece, India as well as the UK.

OPD services/partnership

This year, representatives from the training team have explored both the concept of partnership via discussions and the practice of partnership by liaising further with several organisations. Although this is in the early stages, it promises to be mutually beneficial to all involved financially and in terms of governance.

Neurodiversity

The training community continues to hold awareness of neurodiversity and the needs of students and staff in relation to it. A resource document about neurodiversity has been developed this year and it will be shared across the GAN training and with another group-analytic training.

Curriculum review and new sexuality module

The Academic and Development Co-ordinator, Susanne Vosmer carried out a review of the taught component of the IGA training – at diploma and qualifying levels. As a result, more recent literature and contemporary

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themes are now included within the modules taught. In addition, and in response to the changing social and psychological milieu with regard to sexuality, a new training module will be incorporated into the qualifying course curriculum from the next academic year. It is titled Sexuality and Group Analysis.

Placement directory, support and liaison

The courses director started work compiling a directory of organisations and services which would be available to offer placements for students running training groups, undertaking psychiatric experience and working with individual patients. In addition, work was undertaken to develop better liaison between existing placements and the training courses starting with brief meetings between course supervisors and placement supervisors. This work is on-going.

Financial review

Overall, the charity made a surplus for the year of £16,902 compared to £45,124 in the previous year. The total reserves now stand at £205,890. The organisation received a gift aid donation and held a book sale both were in addition to the usual income from membership and training fees.

GAN provided financial support of £17,862 to students during the year:

- 1 full scholarship to a qualifying course student.
- 4 bursaries to qualifying course students.
- 1 bursary to a foundation course student.
- 1 fee assisted place to a foundation course student and a place in the work reflection group.

Investment powers and policy

The Trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a 90-day access savings account. During the year money was moved in and out of this account as required. The account gained £3,922 in interest.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st August 2025 was £105,007 of which £103,973 are free reserves, after allowing for funds tied up in tangible fixed assets. The Trustees reviewed the Reserves Policy and agreed that there should be sufficient monies in the fund to cover the redundancy of the administrator, final accounts preparation and the equivalent of one year's training for four Qualifying course students.

The Charity's main source of income is student fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The Board Assurance Framework, Risk Register is reviewed annually, when the board updates the actions to be taken to manage the various risks the organisation faces. Risks are scored and their likely impact weighted to give an overall risk rating.

Plans for Future Periods

The board is relatively new in composition and is therefore focused on strengthening its structures of operation and assurance during what it sees as a year of consolidation. With this in mind its strategic plans will include:

- Continuing to review and develop the structural organisation of the board and its operations.
- Consolidating the revision of the IGA courses management with the appointment of a diploma course convenor.
- Investigating more appropriate and fit for purpose long term accommodation within a more therapeutic environment.
- Undertaking a review of current resources ensuring they are focused on the needs of the organisation.
- Scoping where the gaps in expertise are within the board and filling these.
- Investigate how to involve past graduates in the work of the organisation.
- Developing better communication with members so that their needs are heard.

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- Appointing weekend and administrative support.
- Continuing to further develop the relationship with the IGA with the Chair meeting the IGA Chair and others on a monthly basis.
- Returning to face-to-face meetings for the AGM and Annual lecture in 2026.
- Developing better communication between the board, students and training staff, including annual meetings and trustees' attendance at Graduation each year.

Structure, governance and management

Group Analysis North is a company limited by guarantee governed by its Memorandum and Articles of Association dated 7th July 2000. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 16th September 2002.

Appointment of Trustees

As set out in the Articles of Association Trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years. All the directors of the company are also charity Trustees for the purposes of charity law. At every AGM one third of the Trustees retire from office but are eligible for re-appointment. The organisation annually asks its members to consider becoming trustees, usually prior to the AGM. Officers of the board are encouraged to shadow the out-going post holder for up to a year prior to their appointment.

Trustee induction and training

Most Trustees are already familiar with the work of the charity because of longstanding connections with the Organisation. Additionally, new trustees are encouraged to attend all trustee meetings and other activities organised by the charity. New Trustees are provided with an induction pack, which contains:

- Minutes from the previous year's Trustees' meetings
- Budget statements
- Memorandum and Articles of Association
- Strategic plans and risk assessment documents
- IGA/GAN Service level Agreement
- Relevant training course publicity material
- Charity Commission Guidance

Organisation

The organisation has a Board of Trustees made up of at least three trustees who meet for a minimum of six times per year and who are responsible for the strategic direction and policies of the charity.

Following the management and assurance review in 2025, the day-to-day operation of the charity is delegated to the operations group which is made up of the Operations and Finance Manager, the convenors of the IGA courses and other officers as necessary. This group meets between board meetings to implement ongoing operations. The Operations and Finance Manager provides liaison between the operations group and the Board of Trustees.

Related parties and co-operation with other organisations

Other than disclosed in the financial statements, none of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager with any service providers must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. Other than disclosed in note 2 to the accounts, in the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Group Analysis North

Charity Number: 1093824

Company Registration Number: 4034572

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Directors and trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Jackie Stacey	Trustee
Fiona Parker	Trustee and Chair
Yvonne Harris	Trustee
Rowena Newton	Trustee
Sean Taylor	Trustee and Deputy Chair
Amanda Wildman	Trustee
Ian Overton	Trustee (appointed March 2025, resigned December 2025)
Emma Clueley	Co-opted December 2025

Senior Managers

Bethan Marreiros	Operations and Finance Manager
Chris MacGregor	Courses Director
Richard Curtis	Foundation Courses Convenor
Susanne Vosmer	Academic and Development Co-ordinator
Amanda Wildman	GAN Development Officer

Registered Office

Newlands Estate
315 Chorley New Road
Bolton
BL1 5BP

Independent Examiners

Hilton Jones t/a Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Bankers

Co-operative Bank
PO Box101
Balloon Street
Manchester
M60 4EP

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Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Group Analysis North for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business.
-

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Trustees

Fiona Parker
Chair

Date: 3rd March 2026

Independent examiner's report to the trustees of GROUP ANALYSIS NORTH

I report on the accounts of the company for the year ended 31st August 2025, which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



James Hilton Jones FCCA

Hilton Jones t/a Community Accountancy Service, Hollinwood Business Centre, Albert Street, Oldham OL8 3QL

Date: 3rd March 2026

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025
(Incorporating Income and Expenditure Account)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 August 2025	Total Funds Year Ended 31 August 2024
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	130	-	130	217
Charitable Activities	(4)	306,712	-	306,712	310,397
Other Trading Activities	(5)	-	-	-	-
Investment Income		3,922	-	3,922	3,657
Other			-	-	330
Total		310,764	-	310,764	314,601
Expenditure on:					
Charitable Activities	(6)	293,170	-	293,170	268,466
Other	(6)	692	-	692	1,011
Total		293,862	-	293,862	269,477
Net income/(expenditure)		16,902	-	16,902	45,124
Transfers between funds	(16)	-	-	-	-
Net movement in funds		16,902	-	16,902	45,124
Reconciliation of funds					
Total funds brought forward	(16)	188,988	-	188,988	143,864
Total funds carried forward	(16)	205,890	-	205,890	188,988

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 17 form part of these accounts.

BALANCE SHEET AS AT 31 AUGUST 2025

Company Registration Number: 04034572

	Notes	Unrestricted £	Restricted £	2025 £	2024 £
Fixed assets:					
Tangible assets	(10)	1,034	-	1,034	692
Total fixed assets		1,034	-	1,034	692
Current assets:					
Stocks	(11)	-	-	-	-
Debtors	(12)	17,507	-	17,507	16,770
Cash at Bank & in Hand		221,794	-	221,794	213,644
Total current assets		239,301	-	239,301	230,414
Liabilities:					
Creditors: Amounts falling due within one year	(13)	34,445	-	34,445	42,118
Net current assets or liabilities		204,856	-	204,856	188,296
Total assets less current liabilities		205,890	-	205,890	188,988
Creditors: Amounts falling due after more than one year	(15)	-	-	-	-
Provisions for liabilities		-	-	-	-
Total net assets or liabilities		205,890	-	205,890	188,988
The funds of the charity:					
Restricted income funds	(16)	-	-	-	-
Unrestricted income funds	(16)	205,890	-	205,890	188,988
Total charity funds		205,890	-	205,890	188,988

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 3rd March 2026

----- Sean Taylor

Deputy Chair

The notes on pages 11 to 17 form part of these accounts.

Statement of Cash Flows for the year ending 31 August 2025

	Year Ended 31 August 2025 £	Year Ended 31 August 2024 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	16,902	45,124
Add back depreciation	690	807
Deduct investment income	(3,922)	(3,657)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(737)	(5,118)
Increase/(decrease) in creditors	(7,673)	(15,543)
Net cash used in operating activities	5,260	21,613
Cash flows from Investment activities:		
Interest	3,922	3,657
Purchase of fixed assets	(1,032)	(1,038)
Net cash provided by investing activities	2,890	2,619
Increase/(decrease) in cash and cash equivalents during the year	8,150	24,232
Cash and cash equivalents brought forward	213,644	189,412
Cash and cash equivalents carried forward	221,794	213,644

Notes to the accounts for the year ended 31st August 2025

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are no restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 16.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

Costs of raising funds comprise workshops.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

Notes to the accounts for the year ended 31st August 2025

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Fixtures and Fittings	33.33% on cost
Refurbishment of Leased Premises	50% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity contributes to the private pension of the employee. Costs are included in the Income and Expenditure Account as they occur.

The charity has no liability beyond making the contributions.

(l) Debtors

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

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil). Five trustees received free membership fees (amounting to £325 in total (2024: £nil)) and one trustee had a free place at the annual lecture (amounting to £30 (2024: £nil)).

Remuneration for essential development services was paid in the year to 1 trustee (Amanda Wildman), and as stated in section 5.3 of the Memorandum and Articles of Association £9,216 (2024: £15,479 (1 trustee)).

3. Donations and Legacies

	Unrestricted Year Ended 31 August 2025 £	Restricted Year Ended 31 August 2025 £	Total Funds Year Ended 31 August 2025 £	Total Funds Year Ended 31 August 2024 £
Donations	130	-	130	217
	130	-	130	217

Previous reporting period

	Unrestricted Year Ended 31 August 2024 £	Restricted Year Ended 31 August 2024 £	Total Funds Year Ended 31 August 2024 £
Donations	217	-	217
	217	-	217

Notes to the accounts for the year ended 31st August 2025

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	August 2025	31 August	31 August	31 August
	£	£	£	£
Student Fees	147,039	-	147,039	148,462
Photocopying Income	49	-	49	29
Catering Income	30	-	30	135
Events Programme Workshops	560	-	560	690
Friday Seminar Income	-	-	-	75
Heart Project	-	-	-	2,295
Course Recruitment Fee	6,468	-	6,468	6,450
GroupWork Skills Training	6,984	-	6,984	5,718
In House Groupwork Training	7,200	-	7,200	17,297
Supervision Fees	4,968	-	4,968	6,006
Therapy Intake Interview	-	-	-	675
Therapy Only	127,849	-	127,849	120,412
Work Reflection Group	3,770	-	3,770	50
Membership subscriptions	1,795	-	1,795	2,103
	<u>306,712</u>	<u>-</u>	<u>306,712</u>	<u>310,397</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	August 2024	31 August	31 August
	£	£	£
Student Fees	148,462	-	148,462
Photocopying Income	29	-	29
Catering Income	135	-	135
Events Programme Workshops	690	-	690
Friday Seminar income	75	-	75
Heart Project	2,295	-	2,295
Course Recruitment Fee	6,450	-	6,450
GroupWork Skills Training	5,718	-	5,718
In House Groupwork Training	17,297	-	17,297
Supervision Fees	6,006	-	6,006
Therapy Intake Interview	675	-	675
Therapy Only	120,412	-	120,412
Work Reflection Group	50	-	50
Membership subscriptions	2,103	-	2,103
	<u>310,397</u>	<u>-</u>	<u>310,397</u>

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	August 2025	31 August	31 August	31 August
	£	£	£	£
Trading Income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	August 2024	31 August	31 August
	£	£	£
Trading Income	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

Notes to the accounts for the year ended 31st August 2025

6. Expenditure

	Activities £	Year Ended 31 August 2025 £	Year Ended 31 August 2024 £
Expenditure on charitable activities:			
Academic Development Co-ordinator	5,000	5,000	1,250
Assessments	-	-	900
Bursaries	17,862	17,862	13,435
Catering Supplies	749	749	921
Clerical Support	3,528	3,528	2,790
Computer Support	2,735	2,735	2,674
Courses Director Expenses	5,390	5,390	6,355
Courses Director Fees	16,036	16,036	18,107
Depreciation	690	690	807
Development Officer Costs	7,834	7,834	7,834
Employment Costs	31,328	31,328	29,965
Experiential Group Expenses	1,098	1,098	792
Experiential Group Fees	9,150	9,150	8,665
Foundation Course Convenor Expenses	126	126	7
Foundation Course Convenor Fees	5,187	5,187	1,250
Friday Seminar Expenses	3,770	3,770	2,795
GASi Membership Fees	2,184	2,184	2,562
Governance and Support Costs	20,469	20,469	18,783
Graduation	2,694	2,694	3,821
Groupwork Skills Expenses	4,000	4,000	4,035
Heart Project Costs	-	-	135
IGA Levy	9,073	9,073	9,929
In-House Training	2,482	2,482	4,815
Insurance	611	611	413
Large Group	800	800	680
Library	666	666	269
Minor Equipment	617	617	292
Office Rent/Weekend Room Rental	23,375	23,375	17,000
Outside Seminar Leaders Expenses	941	941	1,361
Outside Seminar Speaker Fees	11,770	11,770	11,773
Photocopying	457	457	498
Post, Printing & Stationery	858	858	1,000
Software	623	623	523
Supervision	3,254	3,254	2,978
Supervisors' Fees	26,944	26,944	25,712
Supervisors' Expenses	3,000	3,000	2,746
Supervisors Peer Support	4,950	4,950	4,350
Staff Lunches	299	299	-
Support Seminar Leaders Expenses	405	405	499
Support Seminar Leaders Fees	1,200	1,200	1,440
Telephone	51	51	51
Therapy Intake Interviews	1,350	1,350	750
Training Group Analyst Expenses	11,148	11,148	10,801
Training Group Analyst Fees	37,580	37,580	36,100
Training Team Interviews	50	50	650
Weekend Assistant	635	635	1,637
Work Reflection Group Conductor	8,613	8,613	2,830
Work Reflection Group Conductor Expenses	880	880	655
Workshops	400	400	500
Zoom Online Contracts	308	308	331
	293,170	293,170	268,466
Other expenditure:			
General Expenses	692	692	1,011
	692	692	1,011
	293,862	293,862	269,477

Notes to the accounts for the year ended 31st August 2025

6. Expenditure

Expenditure on charitable activities:

Expenditure by fund:

	Year Ended 31 August 2025 £	Year Ended 31 August 2024 £
Restricted	-	-
Unrestricted	293,862	269,477
	<u>293,862</u>	<u>269,477</u>

7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2025	Basis of apportionment
Accountancy Fees	-	958	958	full costs
Catering Supplies	132	-	132	15% of total costs
Clerical Support	623	-	623	15% of total costs
Computer Support	483	-	483	15% of total costs
Consultancy	2,588	-	2,588	full costs
General Expenses	122	-	122	15% of total costs
Insurance	108	-	108	15% of total costs
Courses Director Expenses	951	-	951	15% of total costs
Courses Director Fees	2,830	-	2,830	15% of total costs
Minor Equipment	109	-	109	15% of total costs
Library	117	-	117	15% of total costs
Photocopying	81	-	81	15% of total costs
Post, Printing & Stationery	151	-	151	15% of total costs
Development Officer Costs	1,382	-	1,382	15% of total costs
Telephone	9	-	9	15% of total costs
Trustees Expenses	-	171	171	full costs
Employment Costs	5,529	-	5,529	15% of total costs
Office Rent	4,125	-	4,125	15% of total costs
	<u>19,340</u>	<u>1,129</u>	<u>20,469</u>	

Previous reporting period

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	960	960	full costs
Catering Supplies	162	-	162	15% of total costs
Clerical Support	492	-	492	15% of total costs
Computer Support	472	-	472	15% of total costs
Consultancy	2,089	-	2,089	15% of total costs
General Expenses	178	-	178	15% of total costs
Insurance	73	-	73	15% of total costs
Courses Director Expenses	1,121	-	1,121	15% of total costs
Courses Director Fees	3,195	-	3,195	15% of total costs
Minor Equipment	51	-	51	15% of total costs
Library	47	-	47	15% of total costs
Photocopying	88	-	88	15% of total costs
Post, Printing & Stationery	176	-	176	15% of total costs
Development Officer Costs	1,382	-	1,382	15% of total costs
Telephone	9	-	9	15% of total costs
Employment Costs	5,288	-	5,288	15% of total costs
Office Rent	3,000	-	3,000	15% of total costs
	<u>17,823</u>	<u>960</u>	<u>18,783</u>	

Notes to the accounts for the year ended 31st August 2025

8. Analysis of staff costs

	Year Ended 31 August 2025	Year Ended 31 August 2024
	£	£
Wages and Salaries	34,877	33,273
Redundancy	-	-
Holiday Pay Accrual Adjustment	-	-
Social Security Costs	-	-
Pension Costs	1,980	1,980
	<u>36,857</u>	<u>35,253</u>
Charitable Activities	31,328	32,253
Support Costs	5,529	3,000
	<u>36,857</u>	<u>35,253</u>

A proportion of salary costs is charged to Clerical Support.

8. Analysis of staff costs

The average number of employees during the year was 1 (previous year: 1).

The charity considers its key management personnel comprises the trustees and Training Administration Manager. The total employment benefits, including employer pension contributions of the key management personnel were £38,179 (previous year: £36,879). No employee has benefits in excess of £60,000 (previous year: none).

9. Independent Examiner Fees

	Year Ended 31 August 2025	Year Ended 31 August 2024
	£	£
Independent examination fees	958	960
	<u>958</u>	<u>960</u>

10. Tangible Fixed Assets

	Refurbishment of Leased Premises	Computers	Fixtures and Fittings	Total
Cost			£	£
At 01.09.24	490	8,354	5,797	14,641
Additions	-	-	1,032	1,032
At 31.08.25	<u>490</u>	<u>8,354</u>	<u>6,829</u>	<u>15,673</u>
Depreciation				
At 01.09.24	490	7,662	5,797	13,949
Charge for Year	-	346	344	690
At 31.08.25	<u>490</u>	<u>8,008</u>	<u>6,141</u>	<u>14,639</u>
NET BOOK VALUE				
At 31.08.25	<u>-</u>	<u>346</u>	<u>688</u>	<u>1,034</u>
At 31.08.24	<u>-</u>	<u>692</u>	<u>-</u>	<u>692</u>

11. Stocks

The charity does not hold stocks of any items.

12. Analysis of debtors

	2025	2024
	£	£
Debtors	15,669	15,174
Prepayments	1,838	1,596
	<u>17,507</u>	<u>16,770</u>

Debtors and prepayments related to unrestricted funds both in 2025 and 2024.

Notes to the accounts for the year ended 31st August 2025

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	1,555	6,097
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	32,890	31,278
Deferred income	-	4,743
Taxation and social security costs	-	-
	<u>34,445</u>	<u>42,118</u>

14. Deferred income

Deferred income comprised student fees paid in advance

Balance as at 1st September 2024	4,743
Amount released to income earned from charitable activities	(4,743)
Amount deferred in year	-
Balance at 31st August 2025	<u>-</u>

15. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

16. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st September 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 August 2025
	£	£	£	£	£
General Funds	88,105	310,764	(293,862)	-	105,007
Designated Fund	100,883	-	-	-	100,883
	<u>188,988</u>	<u>310,764</u>	<u>(293,862)</u>	<u>-</u>	<u>205,890</u>

Previous reporting period:

	Balance at 1st September 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 August 2024
	£	£	£	£	£
General Funds	42,981	314,601	(269,477)	-	88,105
Designated Fund	100,883	-	-	-	100,883
	<u>143,864</u>	<u>314,601</u>	<u>(269,477)</u>	<u>-</u>	<u>188,988</u>

Name of unrestricted fund:

General Funds

Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

For future redundancy and closure costs

17. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	1,034	-	-	1,034
Cash at bank and in hand	120,911	100,883	-	221,794
Other net current assets/(liabilities)	(16,938)	-	-	(16,938)
Creditors of more than one year	-	-	-	-
Total	<u>105,007</u>	<u>100,883</u>	<u>-</u>	<u>205,890</u>

Previous reporting period:

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	692	-	-	692
Cash at bank and in hand	112,761	100,883	-	213,644
Other net current assets/(liabilities)	(25,348)	-	-	(25,348)
Creditors of more than one year	-	-	-	-
Total	<u>88,105</u>	<u>100,883</u>	<u>-</u>	<u>188,988</u>

18. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Income and Expenditure Account

	Year Ended 31 August 2025 £	Year Ended 31 August 2024 £
Income		
Heart Project	-	2,295
Donations	130	217
GroupWork Skills Training	6,984	5,718
Investment Income	3,922	3,657
Work Reflection Group	3,770	50
Membership subscriptions	1,795	2,103
Other	-	330
Course Recruitment Fee	6,468	6,450
Student Fees	147,039	148,462
Photocopying Income	49	29
Catering Income	30	135
Events Programme Workshops	560	690
Friday Seminar Income	-	75
In House Groupwork Training	7,200	17,297
Supervision Fees	4,968	6,006
Therapy Intake Interview	-	675
Therapy Only	127,849	120,412
Total Income	310,764	314,601
Expenditure		
Accountancy Fees	958	960
Academic Development Co-ordinator	5,000	1,250
Assessments	-	900
Bursaries	17,862	13,435
Catering Supplies	881	1,083
Clerical Support	4,151	3,282
Computer Support	3,218	3,146
Consultancy	2,588	2,089
Courses Director Expenses	6,341	7,476
Courses Director Fees	18,866	21,302
Depreciation	690	807
Development Officer Costs	9,216	9,216
Employment Costs	36,857	35,253
Experiential Group Expenses	1,098	792
Experiential Group Fees	9,150	8,665
Foundation Course Convenor Expenses	126	7
Foundation Course Convenor Fees	5,187	1,250
Friday Seminar Expenses	3,770	2,795
General Expenses	814	1,189
GASi Membership Fees	2,184	2,562
Graduation	2,694	3,821
Groupwork Skills Expenses	4,000	4,035
Heart Project Costs	-	135
IGA Levy	9,073	9,929
In-House Training	2,482	4,815
Insurance	719	486
Large Group	800	680
Library	783	316
Minor Equipment	726	343
Office Rent	27,500	20,000
Outside Seminar Leaders Expenses	941	1,361
Outside Seminar Speaker Fees	11,770	11,773
Photocopying	538	586
Post, Printing & Stationery	1,009	1,176
Software	623	523
Supervision	3,254	2,978
Supervisors' Fees	26,944	25,712
Supervisors' Expenses	3,000	2,746
Supervisors Peer Support	4,950	4,350
Staff Lunches	299	-
Support Seminar Leaders Expenses	405	499
Support Seminar Leaders Fees	1,200	1,440
Telephone	60	60
Therapy Intake Interviews	1,350	750
Training Group Analyst Expenses	11,148	10,801
Training Group Analyst Fees	37,580	36,100
Training Team Interviews	50	650
Trustee Expenses	171	-
Weekend Assistant	835	1,637
Work Reflection Group Conductor	8,613	2,830
Work Reflection Group Conductor Expenses	880	655
Workshops	400	500
Zoom Online Contracts	308	331
Total Expenditure	293,862	269,477
Surplus/(deficit for year)	16,902	45,124

GROUP ANALYSIS NORTH

England & Wales - Charity number 1093824

Accounts

GROUP ANALYSIS NORTH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

Registered Charity No. 1093824
Company Registration No. 4034572

GROUP ANALYSIS NORTH

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GROUP ANALYSIS NORTH

Report of the Trustees for the year ended 31st August 2024

The Trustees present their annual Directors' Report and financial statements of the charity for the year ended 31st August 2024 which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are:

- To develop the theory and practice of group analysis.
- To develop and provide vocational training and education in group analysis among members of the medical, nursing and other related caring professions and educationalists.
- To support the provision of group analysis as widely as possible for the general public especially to those groups disadvantaged by hardship or other adverse conditions.

The charity's main activities are:

- In partnership with the IGA, provide and administer 3 courses in group analysis at Foundation, Diploma and Qualifying levels.
- Develop CPD activities for group analysts and other members of the public, including workshops, group supervision and skills-based training.
- Support voluntary and community organisations including providing free/reduced cost places on the training courses in appropriate circumstances.
- Support individuals in securing funding to access the courses and also by providing bursaries and scholarships.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

A review of our achievements and performance

The Board of Trustees met seven times during the year and the Management Group met six times and notes of these business meetings were circulated to and discussed with the Board.

The trustees contracted an experienced ex-architect who was also a groupwork practitioner to scope the possibility of finding alternative accommodation for the courses prior to the existing lease ending. The outcome of an extensive search and numerous initial negotiations and site visits was the recommendation that a new lease should be negotiated with the present landlords.

The partnership agreement with Bradford Mental Health Foundation Trust continued and the Courses Director met with a representative of Bolton University with a view to developing future partnership work.

Richard Curtis was appointed to the position of foundation course convenor and Susanne Vosmer was also appointed as GAN's academic and development co-ordinator in the summer 2024. The remit for these posts is to assist the Courses Director in further developing and promoting the courses as well as implementing key academic and curriculum initiatives, including supporting students with neurodiversity and implementing the IGA's decolonizing the curriculum project.

During the academic year there were the following numbers of students on the courses:

In person foundation course – 15

Online foundation course – 11

Diploma course – 6

Qualifying Course – 25

GROUP ANALYSIS NORTH

In addition, 1 person attended the training weekends for therapy only. The online work reflection group did not run on 2023-24.

The Groupwork skills short course ran online twice in the autumn and spring introducing the group analytic skills required for running groups. 18 people in total attended the course. Chrysi Kariotoglou continued to work alongside Mandy Wildman, Convenor and seminar leader, as the work reflection group facilitator.

Five half day, online Friday Seminars were held during the year on the following topics:

- Research: The 'othering survey' by a group from IGA's National working group for Power, Privilege and Position (PPP)
- Groups in Higher Education – presenter: Claire Barnes
- Intersectionality – presenter: Surya Nayak
- Reflective Practice - presenter: Jo Joyce
- Groups with Cancer Patients – presenter: Dan Anderson

The Annual Barbara Dick Memorial Lecture was attended online by 34 participants. The lecture was entitled Introducing Claire Bacha's Group Dimension and was presented by Erica Burman.

GAN continued to be represented at EGATIN by Chris MacGregor, Courses Director.

The "Leeds" Supervision group continued to meet.

Financial review

Overall, the charity made a surplus for the year of £45,124 compared to the loss of £5,323 in the previous year. The total reserves now stand at £188,988. The organisation received a gift aid donation and held a book sale both were in addition to the usual income from membership and training fees.

GAN provided financial support of £13,343 to students during the year:

- 1 full scholarship to a qualifying course student.
- 3 bursaries to qualifying course students.
- 1 bursary to a foundation course student.
- 1 fee assisted place to a foundation course student.

Investment powers and policy

The Trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a 90-day access savings account. During the year money was moved in and out of this account as required. The account gained £3,657 in interest.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st August 2024 was £88,105 of which £87,413 are free reserves, after allowing for funds tied up in tangible fixed assets. The Trustees reviewed the Reserves Policy and agreed that there should be sufficient monies in the fund to cover the redundancy of the administrator, final accounts preparation and the equivalent of one year's training for four Qualifying course students.

The Charity's main source of income is student fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

GROUP ANALYSIS NORTH

Risk management

The Board Assurance Framework, Risk Register is reviewed annually, when the board updates the actions to be taken to manage the various risks the organisation faces. Risks are scored and their likely impact weighted to give an overall risk rating.

Plans for Future Periods

The board has been through a time of change during the last year and is therefore currently focused on:

- Recruiting new trustees and a treasurer and reviewing decision making procedures.
- Reviewing the strategic plan 2022-25 to include priorities for 2025 and beyond.
- Developing ways of working more closely with the staff group and student body.
- Relaunching the Café Psychologique.
- Develop relationships and working partnerships with other education and training establishments.
- Investigating how students with neurodiversity can be better supported at all levels of training and in the different groups they are part of.
- Investigating how students from diverse academic backgrounds, e.g. nonclinical – and look at ways to support them through the courses in a more bespoke way.
- Reflecting on how members and past students can be more involved with the work of the organisation, including conducting more reflective spaces for dialogue.
- Continuing to work closely with the IGA in the implementation of the decolonising the curriculum initiative and other National priorities.

Structure, governance and management

Group Analysis North is a company limited by guarantee governed by its Memorandum and Articles of Association dated 7th July 2000. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 16th September 2002.

Appointment of Trustees

As set out in the Articles of Association Trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years.

All the directors of the company are also charity Trustees for the purposes of charity law. At every AGM one third of the Trustees retire from office but are eligible for re-appointment. The Organisation annually asks its members to consider becoming trustees, usually prior to the AGM. Officers are encouraged to shadow the out-going post holder for up to a year prior to their appointment.

Trustee induction and training

Most Trustees are already familiar with the work of the charity because of longstanding connections with the Organisation. Additionally, new trustees are encouraged to attend all trustee meetings and other activities organised by the charity. New Trustees are provided with an induction pack, which contains:

- Minutes from the previous year's Trustees' meetings
- Budget statements
- Memorandum and Articles of Association
- IGA/GAN Service level Agreement
- Training Administrator's Job Description
- Relevant training course publicity material

Organisation

The organisation has a Board of Trustees made up of at least three trustees who meet six times per year and who are responsible for the strategic direction and policies of the Charity.

A scheme of delegation is in place for the running of the training courses with the Courses Director being responsible to the Board of Trustees in partnership with the Institute of Group Analysis.

GROUP ANALYSIS NORTH

In addition, the day-to-day management of the Charity is delegated to the Management Group which is made up of the Chair, the Training and Charity Administrator, GAN's Development Officer and the Courses Director and Foundation Course Convenor. This group meets between board meetings to implement ongoing operations. Minutes of the group's meetings are shared with the Board of Trustees.

Related parties and co-operation with other organisations

Other than disclosed in the financial statements, none of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager with any service providers must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. Other than disclosed in note 2 to the accounts, in the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Group Analysis North

Charity Number: 1093824

Company Registration Number: 4034572

Directors and trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Jackie Stacey	Trustee	(appointed March 2024)
Fiona Parker	Trustee and Chair	(appointed March 2024)
Yvonne Harris	Trustee	
Keith Hyde	Trustee	
Rowena Newton	Trustee	
Sean Taylor	Deputy Chair	
Amanda Wildman	Trustee	
Dan Anderson	Chair of Trustees	(resigned January 2024)
Elaine Jennings	Trustee	(resigned November 2023)
Anita Ghosh	Trustee	(resigned January 2024)
Donna Ashton (Mullen)	Trustee	(resigned March 2024)
Marianna Shapland	Trustee	(resigned November 2024)
Baljit Kaur	Trustee	(resigned November 2023)
Joanna Solomon	Trustee	(resigned November 2023)
Bethan Marreiros	Company Secretary	

Senior Managers

Bethan Marreiros	Training and Charity Administrator
Chris MacGregor	Courses Director
Amanda Wildman	GAN Development Officer

Registered Office

Newlands Estate
315 Chorley New Road
Bolton
BL1 5BP

GROUP ANALYSIS NORTH**Independent Examiners**

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Co-operative Bank
PO Box101
Balloon Street
Manchester
M60 4EP

GROUP ANALYSIS NORTH

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Group Analysis North for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business.
-

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Trustees



Fiona Parker
Chair

Date: 10th February 2025

Dear Mr. [Name],
I have your letter of [Date] regarding [Subject].
I am sorry that I cannot give you a more definite answer at this time.
The matter is still under consideration and I will be in touch with you again.
Very truly yours,
[Signature]

I am sorry that I cannot give you a more definite answer at this time.
The matter is still under consideration and I will be in touch with you again.
Very truly yours,
[Signature]

I am sorry that I cannot give you a more definite answer at this time.
The matter is still under consideration and I will be in touch with you again.
Very truly yours,
[Signature]

[Signature]

Independent examiner's report to the trustees of GROUP ANALYSIS NORTH

I report on the accounts of the company for the year ended 31st August 2024, which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

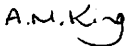
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA 
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 10th February 2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024
(Incorporating Income and Expenditure Account)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 August 2024	Total Funds Year Ended 31 August 2023
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	217	-	217	649
Charitable Activities	(4)	310,397	-	310,397	238,493
Other Trading Activities	(5)	-	-	-	-
Investment Income		3,657	-	3,657	1,256
Other		330	-	330	142
Total		314,601	-	314,601	240,540
Expenditure on:					
Charitable Activities	(6)	268,466	-	268,466	245,304
Other	(6)	1,011	-	1,011	559
Total		269,477	-	269,477	245,863
Net income/(expenditure)		45,124	-	45,124	(5,323)
Transfers between funds	(16)	-	-	-	-
Net movement in funds		45,124	-	45,124	(5,323)
Reconciliation of funds					
Total funds brought forward	(16)	143,864	-	143,864	149,187
Total funds carried forward	(16)	188,988	-	188,988	143,864

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 17 form part of these accounts.

BALANCE SHEET AS AT 31 AUGUST 2024

Company Registration Number: 04034572

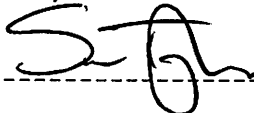
	Notes	Unrestricted £	Restricted £	2024 £	2023 £
Fixed assets:					
Tangible assets	(10)	692	-	692	461
Total fixed assets		692	-	692	461
Current assets:					
Stocks	(11)	-	-	-	-
Debtors	(12)	16,770	-	16,770	11,652
Cash at Bank & in Hand		213,644	-	213,644	189,412
Total current assets		230,414	-	230,414	201,064
Liabilities:					
Creditors: Amounts falling due within one year	(13)	42,118	-	42,118	57,661
Net current assets or liabilities		188,296	-	188,296	143,403
Total assets less current liabilities		188,988	-	188,988	143,864
Creditors: Amounts falling due after more than one year	(15)	-	-	-	-
Provisions for liabilities		-	-	-	-
Total net assets or liabilities		188,988	-	188,988	143,864
The funds of the charity:					
Restricted income funds	(16)	-	-	-	-
Unrestricted income funds	(16)	188,988	-	188,988	143,864
Total charity funds		188,988	-	188,988	143,864

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 10th February 2025



Sean Taylor

Deputy Chair

The notes on pages 11 to 17 form part of these accounts.

Statement of Cash Flows for the year ending 31 August 2024

	Year Ended 31 August 2024 £	Year Ended 31 August 2023 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	45,124	(5,323)
Add back depreciation	807	462
Deduct investment income	(3,657)	(1,256)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(5,118)	(6,449)
Increase/(decrease) in creditors	(15,543)	29,877
Net cash used in operating activities	21,613	17,311
Cash flows from investment activities:		
Interest	3,657	1,256
Purchase of fixed assets	(1,038)	-
Net cash provided by investing activities	2,619	1,256
Increase/(decrease) in cash and cash equivalents during the year	24,232	18,567
Cash and cash equivalents brought forward	189,412	170,845
Cash and cash equivalents carried forward	213,644	189,412

Notes to the accounts for the year ended 31st August 2024

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are no restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 16.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

Costs of raising funds comprise workshops.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

Notes to the accounts for the year ended 31st August 2024

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Fixtures and Fittings	33.33% on cost
Refurbishment of Leased Premises	50% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity contributes to the private pension of the employee. Costs are included in the Income and Expenditure Account as they occur.

The charity has no liability beyond making the contributions.

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

Remuneration for essential development services was paid in the year to 1 trustee (Amanda Wildman), and as stated in section 5.3 of the Memorandum and Articles of Association £15,479 (2023: £11,992 (1 trustee)).

3. Donations and Legacies

	Unrestricted Year Ended 31 August 2024 £	Restricted Year Ended 31 August 2024 £	Total Funds Year Ended 31 August 2024 £	Total Funds Year Ended 31 August 2023 £
Donations	217	-	217	649
	<u>217</u>	<u>-</u>	<u>217</u>	<u>649</u>

Previous reporting period

	Unrestricted Year Ended 31 August 2023 £	Restricted Year Ended 31 August 2023 £	Total Funds Year Ended 31 August 2023 £
Donations	649	-	649
	<u>649</u>	<u>-</u>	<u>649</u>

Notes to the accounts for the year ended 31st August 2024

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	August 2024	31 August	31 August	31 August
	£	£	£	£
Student Fees	148,462	-	148,462	97,905
Photocopying Income	29	-	29	23
Catering Income	135	-	135	64
Events Programme Workshops	690	-	690	760
Friday Seminar Income	75	-	75	-
Heart Project	2,295	-	2,295	5,830
Course Recruitment Fee	6,450	-	6,450	4,860
GroupWork Skills Training	5,718	-	5,718	5,768
In House Groupwork Training	17,297	-	17,297	2,100
Supervision Fees	6,006	-	6,006	5,040
Therapy Intake Interview	675	-	675	-
Therapy Only	120,412	-	120,412	110,333
Work Reflection Group	50	-	50	3,348
Membership subscriptions	2,103	-	2,103	2,462
	<u>310,397</u>	<u>-</u>	<u>310,397</u>	<u>238,493</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	August 2023	31 August	31 August
	£	£	£
Student Fees	97,905	-	97,905
Photocopying Income	23	-	23
Catering Income	64	-	64
Events Programme Workshops	760	-	760
Heart Project	5,830	-	5,830
Course Recruitment Fee	4,860	-	4,860
GroupWork Skills Training	5,768	-	5,768
In House Groupwork Training	2,100	-	2,100
Supervision Fees	5,040	-	5,040
Therapy Only	110,333	-	110,333
Work Reflection Group	3,348	-	3,348
Membership subscriptions	2,462	-	2,462
	<u>238,493</u>	<u>-</u>	<u>238,493</u>

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	August 2024	31 August	31 August	31 August
	£	£	£	£
Trading Income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	August 2023	31 August	31 August
	£	£	£
Trading Income	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

Notes to the accounts for the year ended 31st August 2024

6. Expenditure

	Activities	Year Ended 31 August 2024	Year Ended 31 August 2023
	£	£	£
Expenditure on charitable activities:			
Administrator's CPD	-	-	100
Academic Development Co-ordinator	1,250	1,250	-
Assessments	900	900	700
Bursaries	13,435	13,435	20,238
Catering Supplies	921	921	774
Charitable Contributions	-	-	100
Clerical Support	2,790	2,790	1,990
Computer Support	2,674	2,674	2,877
Courses Director Expenses	6,355	6,355	4,483
Courses Director Fees	18,107	18,107	16,004
Depreciation	807	807	462
Development Officer Costs	7,834	7,834	7,456
EGATIN Costs	-	-	417
Employment Costs	29,965	29,965	28,496
Essay Marking Fees	-	-	-
Experiential Group Expenses	792	792	437
Experiential Group Fees	8,665	8,665	2,750
Foundation Course Convenor Expenses	7	7	-
Foundation Course Convenor Fees	1,250	1,250	-
Friday Seminar Expenses	2,795	2,795	2,440
GASi Membership Fees	2,562	2,562	1,134
Governance and Support Costs	18,783	18,783	16,024
Graduation	3,821	3,821	2,563
Groupwork Skills Expenses	4,035	4,035	3,518
Heart Project Costs	135	135	7,830
IGA Levy	9,929	9,929	6,252
In-House Training	4,815	4,815	1,602
Insurance	413	413	326
Large Group	680	680	-
Library	269	269	371
Minor Equipment	292	292	384
Office Rent/Weekend Room Rental	17,000	17,000	17,000
Outside Seminar Leaders Expenses	1,361	1,361	737
Outside Seminar Speaker Fees	11,773	11,773	8,390
Photocopying	498	498	457
Post, Printing & Stationery	1,000	1,000	490
Software	523	523	432
Subscriptions	-	-	26
Supervision	2,978	2,978	2,520
Supervisors' Fees	25,712	25,712	23,008
Supervisors' Expenses	2,746	2,746	3,625
Supervisors Peer Support	4,350	4,350	4,150
Support for Courses Director	-	-	360
Support Seminar Leaders Expenses	499	499	46
Support Seminar Leaders Fees	1,440	1,440	336
Telephone	51	51	43
Therapy Intake Interviews	750	750	587
Training Group Analyst Expenses	10,801	10,801	10,408
Training Group Analyst Fees	36,100	36,100	34,005
Training Team Interviews	650	650	150
Weekend Assistant	1,637	1,637	-
Work Reflection Group Conductor	2,830	2,830	5,315
Work Reflection Group Conductor Expenses	655	655	3,175
Workshops	500	500	300
Zoom Online Contracts	331	331	16
	268,466	268,466	245,304
Other expenditure:			
General Expenses	1,011	1,011	559
	1,011	1,011	559
	269,477	269,477	245,863

Notes to the accounts for the year ended 31st August 2024

6. Expenditure

Expenditure on charitable activities:

Expenditure by fund:

	Year Ended 31 August 2024 £	Year Ended 31 August 2023 £
Restricted	-	-
Unrestricted	269,477	245,863
	<u>269,477</u>	<u>245,863</u>

7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	960	960	full costs
Catering Supplies	162	-	162	15% of total costs
Clerical Support	492	-	492	15% of total costs
Computer Support	472	-	472	15% of total costs
Consultancy	2,089	-	2,089	full costs
General Expenses	178	-	178	15% of total costs
Insurance	73	-	73	15% of total costs
Courses Director Expenses	1,121	-	1,121	15% of total costs
Courses Director Fees	3,195	-	3,195	15% of total costs
Minor Equipment	51	-	51	15% of total costs
Library	47	-	47	15% of total costs
Photocopying	88	-	88	15% of total costs
Post, Printing & Stationery	176	-	176	15% of total costs
Development Officer Costs	1,382	-	1,382	15% of total costs
Telephone	9	-	9	15% of total costs
Employment Costs	5,288	-	5,288	15% of total costs
Office Rent	3,000	-	3,000	15% of total costs
	<u>17,823</u>	<u>960</u>	<u>18,783</u>	

Previous reporting period

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	900	900	full costs
Catering Supplies	137	-	137	15% of total costs
Clerical Support	351	-	351	15% of total costs
Computer Support	508	-	508	15% of total costs
Consultancy	700	-	700	15% of total costs
General Expenses	99	-	99	15% of total costs
Insurance	58	-	58	15% of total costs
Courses Director Expenses	791	-	791	15% of total costs
Courses Director Fees	2,824	-	2,824	15% of total costs
Minor Equipment	68	-	68	15% of total costs
Library	65	-	65	15% of total costs
Photocopying	81	-	81	15% of total costs
Post, Printing & Stationery	86	-	86	15% of total costs
Development Officer Costs	1,316	-	1,316	15% of total costs
Telephone	7	-	7	15% of total costs
Subscriptions	4	-	4	15% of total costs
Employment Costs	5,029	-	5,029	15% of total costs
Office Rent	3,000	-	3,000	15% of total costs
	<u>15,124</u>	<u>900</u>	<u>16,024</u>	

Notes to the accounts for the year ended 31st August 2024

8. Analysis of staff costs

	Year Ended 31 August 2024	Year Ended 31 August 2023
	£	£
Wages and Salaries	33,273	27,463
Redundancy	-	-
Holiday Pay Accrual Adjustment	-	-
Social Security Costs	-	-
Pension Costs	1,980	1,980
	<u>35,253</u>	<u>29,443</u>
Charitable Activities	29,965	24,414
Support Costs	5,288	5,029
	<u>35,253</u>	<u>29,443</u>

A proportion of salary costs is charged to Clerical Support.

8. Analysis of staff costs

The average number of employees during the year was 1 (previous year: 1).

The charity considers its key management personnel comprises the trustees and Training Administration Manager. The total employment benefits, including employer pension contributions of the key management personnel were £36,879 (previous year: £33,525). No employee has benefits in excess of £60,000 (previous year: none).

9. Independent Examiner Fees

	Year Ended 31 August 2024	Year Ended 31 August 2023
	£	£
Independent examination fees	960	900
	<u>960</u>	<u>900</u>

10. Tangible Fixed Assets

	Refurbishment of Leased Premises	Computers	Fixtures and Fittings	Total
Cost			£	£
At 01.09.23	490	7,316	5,797	13,603
Additions	-	1,038	-	1,038
At 31.08.24	<u>490</u>	<u>8,354</u>	<u>5,797</u>	<u>14,641</u>
Depreciation				
At 01.09.23	490	6,855	5,797	13,142
Charge for Year	-	807	-	807
At 31.08.24	<u>490</u>	<u>7,662</u>	<u>5,797</u>	<u>13,949</u>
NET BOOK VALUE				
At 31.08.24	<u>-</u>	<u>692</u>	<u>-</u>	<u>692</u>
At 31.08.23	<u>-</u>	<u>461</u>	<u>-</u>	<u>461</u>

11. Stocks

The charity does not hold stocks of any items.

12. Analysis of debtors

	2024	2023
	£	£
Debtors	15,174	10,966
Prepayments	1,596	686
	<u>16,770</u>	<u>11,652</u>

Debtors and prepayments related to unrestricted funds both in 2024 and 2023.

Notes to the accounts for the year ended 31st August 2024

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	6,097	3,240
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	31,278	49,465
Deferred income	4,743	4,536
Taxation and social security costs	-	420
	<u>42,118</u>	<u>57,661</u>

14. Deferred income

Deferred income comprised student fees paid in advance

Balance as at 1st September 2023

4,536

Amount released to income earned from charitable activities

(4,536)

Amount deferred in year

4,743

Balance at 31st August 2024

4,743

15. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

16. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st September 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 August 2024
	£	£	£	£	£
General Funds	42,981	314,601	(269,477)	-	88,105
Designated Fund	100,883	-	-	-	100,883
	<u>143,864</u>	<u>314,601</u>	<u>(269,477)</u>	<u>-</u>	<u>188,988</u>

Previous reporting period:

	Balance at 1st September 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 August 2023
	£	£	£	£	£
General Funds	48,304	240,540	(245,863)	-	42,981
Designated Fund	100,883	-	-	-	100,883
	<u>149,187</u>	<u>240,540</u>	<u>(245,863)</u>	<u>-</u>	<u>143,864</u>

Name of unrestricted fund:

General Funds

Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

For future redundancy and closure costs

17. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	692	-	-	692
Cash at bank and in hand	112,761	100,883	-	213,644
Other net current assets/(liabilities)	(25,348)	-	-	(25,348)
Creditors of more than one year	-	-	-	-
Total	<u>88,105</u>	<u>100,883</u>	<u>-</u>	<u>188,988</u>

Previous reporting period:

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	461	-	-	461
Cash at bank and in hand	88,529	100,883	-	189,412
Other net current assets/(liabilities)	(46,009)	-	-	(46,009)
Creditors of more than one year	-	-	-	-
Total	<u>42,981</u>	<u>100,883</u>	<u>-</u>	<u>143,864</u>

18. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Income and Expenditure Account

	Year Ended 31st August 2024	Year Ended 31st August 2023
Income	£	£
Heart Project	2,295	5,830
Donations	217	649
GroupWork Skills Training	5,718	5,768
Investment Income	3,657	1,256
Work Reflection Group	50	3,348
Membership subscriptions	2,103	2,462
Other	330	142
Course Recruitment Fee	6,450	4,860
Student Fees	148,462	97,905
Photocopying Income	29	23
Catering Income	135	64
Events Programme Workshops	690	760
Friday Seminar Income	75	-
In House Groupwork Training	17,297	2,100
Supervision Fees	6,006	5,040
Therapy Intake Interview	675	-
Therapy Only	120,412	110,333
Total Income	314,601	240,540
Expenditure		
Accountancy Fees	980	900
Administrator's CPD	-	100
Academic Development Co-ordinator	1,250	-
Assessments	900	700
Bursaries	13,435	20,238
Catering Supplies	1,083	911
Charitable Contributions	-	100
Clerical Support	3,282	2,341
Computer Support	3,146	3,385
Consultancy	2,089	700
Courses Director Expenses	7,476	5,274
Courses Director Fees	21,302	18,828
Depreciation	807	462
Development Officer Costs	9,216	8,772
EGATIN Costs	-	417
Employment Costs	35,253	33,525
Essay Marking Fees	-	-
Experiential Group Expenses	792	437
Experiential Group Fees	8,665	2,750
Foundation Course Convenor Expenses	7	-
Friday Seminar Expenses	1,250	-
General Expenses	2,795	2,440
GAJI Membership Fees	1,189	658
Graduation	2,562	1,134
Groupwork Skills Expenses	3,821	2,563
Heart Project Costs	4,035	3,518
IGA Levy	135	7,830
In-House Training	9,929	6,252
Insurance	4,815	1,602
Large Group	486	394
Library	680	-
Minor Equipment	316	436
Office Rent	343	452
Outside Seminar Leaders Expenses	20,000	20,000
Outside Seminar Speaker Fees	1,361	737
Photocopying	11,773	8,390
Post, Printing & Stationery	586	538
Software	1,176	576
Subscriptions	523	432
Supervision	-	30
Supervisors' Fees	2,978	2,520
Supervisors' Expenses	25,712	23,008
Supervisors' Peer Support	2,746	3,625
Support for Courses Director	4,350	4,150
Support Seminar Leaders Expenses	-	360
Support Seminar Leaders Fees	499	46
Telephone	1,440	336
Therapy Intake Interviews	60	50
Training Group Analyst Expenses	750	587
Training Group Analyst Fees	10,801	10,408
Training Team Interviews	36,100	34,006
Weekend Assistant	650	150
Work Reflection Group Conductor	1,637	-
Work Reflection Group Conductor Expenses	2,830	5,315
Workshops	655	3,175
Zoom Online Contracts	500	300
	331	16
Total Expenditure	289,477	246,863
Surplus/(deficit) for year)	45,124	(5,323)

GROUP ANALYSIS NORTH

England & Wales - Charity number 1093824

Accounts

GROUP ANALYSIS NORTH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

Registered Charity No. 1093824
Company Registration No. 4034572

GROUP ANALYSIS NORTH

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GROUP ANALYSIS NORTH

Report of the Trustees for the year ended 31st August 2023

The Trustees present their annual Directors' Report and financial statements of the charity for the year ended 31st August 2023 which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are

- To develop the theory and practice of group analysis.
- To develop and provide vocational training and education in group analysis among members of the medical, nursing and other related caring professions and educationalists.
- To support the provision of group analysis as widely as possible for the general public especially to those groups disadvantaged by hardship or other adverse conditions.

The charity's main activities are:

- In partnership with the IGA, provide and administer 3 courses in group analysis at Foundation, Diploma and Qualifying levels.
- Develop CPD activities for group analysts and other members of the public, including workshops, group supervision and skills-based training.
- Support voluntary and community organisations including providing free/reduced cost places on the training courses in appropriate circumstances.
- Support individuals in securing funding to access the courses and also by providing bursaries and scholarships.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

A review of our achievements and performance

The Board of Trustees met six times during the year and the Management Group met monthly and notes of these business meetings were circulated to and discussed with the Board.

During the academic year the new partnership agreement with the IGA was formally signed.

A new online foundation course was created and advertised. As part of this work a collaborative partnership was formed with the Glasgow Foundation course enabling students to share large groups and some online seminars. A formal partnership with Bradford NHS Foundation Trust was also formed facilitating Trust staff members to access training in lieu of fees payable to a member of staff working on the course.

During the academic year there were the following number of students on the courses:

Foundation course – 12

Diploma course – 4

Qualifying Course – 22

In addition, there were 4 people attending the training weekends for therapy only and there were 4 participants in the online work reflection group.

The Groupwork skills short course ran online twice in the autumn and spring introducing the group analytic skills required for running groups for 14 people. Chrysi Kariotoglou worked alongside Mandy Wildman as the work reflection group facilitator, replacing Chris MacGregor.

GROUP ANALYSIS NORTH

Four half day, online Friday Seminars were held during the year:

Friday 30th September 2022: 'The Case Study' - Brinley Yare

Friday 4th November 2022: 'The World within the Group'; narrative explorations of the group as creative event – Martin Weegmann

Friday 3rd February 2023: 'The Large Group' - Teresa von Sommaruga Howard

Friday 17th March 2023: 'Moving between online and in person group therapy - What happens to body and mind?' - Sheila Ritchie

The Annual Barbara Dick Memorial Lecture was attended online by 32 participants. The lecture was entitled Decolonizing Group Analysis: Extending the Reach and Relevance and it was presented by Dr. Surya Nayak

Chris MacGregor replaced Mandy Wildman as the GAN EGATIN representative.

GAN continued to support Shireen Gaur as she led the Higher Education Anti Racism Training (HEART project) at the University of Manchester.

The "Leeds" Supervision group continued to meet and during the year it increased its membership to five including Isobel Conlon, the group supervisor.

The 'meeting room' conducted by Mandy Wildman continued to meet fortnightly and the Board agreed that this small supportive group would continue to be free of charge to GAN members but would aim to close the group, which had run since the start of the pandemic, towards the end of the year.

In June 2023, the Board received the very sad news that one of its founding members had died. Dr Claire Bacha's contribution to GAN, its trainings and Group Analysis generally was shared in a large group held online on 25th June 2023.

Financial review

Overall, the charity made a loss for the year of £5,323 compared to the surplus of £23,423 in the previous year. The total reserves now stand at £143,864.

GAN provided financial support of £20,238.50 to students and voluntary organisations during the year:

1 full scholarship to a qualifying course student and 1 1-year scholarship to another qualifying course student.

1 fee assisted place to a Diploma course student.

1 fee assisted place to a foundation course student.

Investment powers and policy

The Trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a 90-day access savings account. During the year money was moved in and out of this account as required. The account gained £1,256 in interest. For the coming year, the Board agreed to move some of the money into higher interest accounts.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st August 2023 was £42,981 of which £42,520 are free reserves, after allowing for funds tied up in tangible fixed assets. The Trustees reviewed the Reserves Policy and agreed that there should be sufficient monies in the fund to cover the redundancy of the administrator, final accounts preparation and the equivalent of one year's training for four Qualifying course students.

The Charity's main source of income is student fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

GROUP ANALYSIS NORTH

Risk management

The Board Assurance Framework, Risk Register is reviewed annually, when the board updates the actions to be taken to manage the various risks the organisation faces. Risks are scored and their likely impact weighted to give an overall risk rating.

Plans for Future Periods

Currently the Board of Trustees is focused on:

Embedding the online foundation course into its portfolio of training.

Devising ways and mechanisms to reach out to the wider community including online forums with relevant sectors.

Developing the work of the Board of Trustees, including recruiting new members and a treasurer.

Working with the IGA and its other partners to ensure the high quality of the training provided by GAN is maintained.

Structure, governance and management

Group Analysis North is a company limited by guarantee governed by its Memorandum and Articles of Association dated 7th July 2000. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 16th September 2002.

Appointment of Trustees

As set out in the Articles of Association Trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years.

All the directors of the company are also charity Trustees for the purposes of charity law. At every AGM one third of the Trustees retire from office but are eligible for re-appointment. The Organisation annually asks its members to consider becoming trustees, usually prior to the AGM. Officers are encouraged to shadow the out-going post holder for up to a year prior to their appointment.

Trustee induction and training

Most Trustees are already familiar with the work of the charity because of longstanding connections with the Organisation. Additionally, new trustees are encouraged to attend all trustee meetings and other activities organised by the charity. New Trustees are provided with an induction pack, which contains:

- Minutes from the previous year's Trustees' meetings
- Budget statements
- Memorandum and Articles of Association
- IGA/GAN Service level Agreement
- Training Administration Manager's Job Description
- Relevant training course publicity material

Organisation

The organisation has a Board of Trustees made up of at least three trustees who meet six times per year and who are responsible for the strategic direction and policies of the Charity.

A scheme of delegation is in place for the running of the training courses with the Courses Director being responsible to the Board of Trustees in partnership with the Institute of Group Analysis.

In addition, the day-to-day management of the Charity is delegated to the Management Group which is made up of the Training Administration Manager, GAN's Development Officer and the Courses Director. This group meets between Board meetings to manage ongoing operations, with the support of the Chair and Treasurer as required. Minutes of the Group's meetings are shared with the Board of Trustees.

GROUP ANALYSIS NORTH

Related parties and co-operation with other organisations

Other than disclosed in the financial statements, none of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager with any service providers must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. Other than disclosed in note 2 to the accounts, in the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Group Analysis North

Charity Number: 1093824

Company Registration Number: 4034572

Directors and trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Yvonne Harris	Trustee	
Keith Hyde	Trustee	
Rowena Newton	Trustee	
Sean Taylor	Deputy Chair	
Amanda Wildman	Trustee	
Dan Anderson	Chair of Trustees	(resigned January 2024)
Jane Fyffe	Treasurer	(resigned March 2023)
Elaine Jennings	Trustee	(resigned November 2023)
Anita Ghosh	Trustee	(appointed March 2023, resigned January 2024)
Donna Ashton	Trustee	(appointed March 2023, resigned February 2024)
Marianna Shapland	Trustee	(appointed March 2023)
Baljit Kaur	Trustee	(appointed March 2023, resigned November 2023)
Joanna Solomon	Trustee	(appointed March 2023, resigned November 2023)
Bethan Marreiros	Company Secretary	

Senior Managers

Bethan Marreiros	Training Administration Manager
Chris MacGregor	Courses Director
Amanda Wildman	GAN Development Officer

Registered Office

Newlands Estate
315 Chorley New Road
Bolton
Lancashire
BL1 5BP

GROUP ANALYSIS NORTH**Independent Examiners**

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Co-operative Bank
PO Box101
Balloon Street
Manchester
M60 4EP

GROUP ANALYSIS NORTH

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Group Analysis North for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business.
-

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Trustees



Sean Taylor
Deputy Chair

Date: 6th February 2024

Independent examiner's report to the trustees of GROUP ANALYSIS NORTH

I report on the accounts of the company for the year ended 31st August 2023, which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

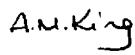
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA 
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 6th February 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023
(Incorporating Income and Expenditure Account)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 August 2023 £	Total Funds Year Ended 31 August 2022 £
Income from:					
Donations and legacies	(3)	649	-	649	5,000
Charitable Activities	(4)	238,493	-	238,493	228,654
Other Trading Activities	(5)	-	-	-	-
Investment Income		1,256	-	1,256	176
Other		142	-	142	447
Total		240,540	-	240,540	234,277
Expenditure on:					
Charitable Activities	(6)	245,304	-	245,304	210,038
Other	(6)	559	-	559	816
Total		245,863	-	245,863	210,854
Net Income/(expenditure)		(5,323)	-	(5,323)	23,423
Transfers between funds	(16)	-	-	-	-
Net movement in funds		(5,323)	-	(5,323)	23,423
Reconciliation of funds					
Total funds brought forward	(16)	149,187	-	149,187	125,764
Total funds carried forward	(16)	143,864	-	143,864	149,187

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 17 form part of these accounts.

BALANCE SHEET AS AT 31 AUGUST 2023

Company Registration Number: 04034572

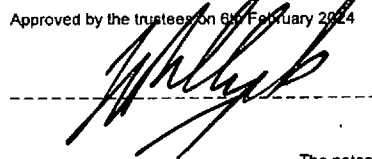
	Notes	Unrestricted £	Restricted £	2023 £	2022 £
Fixed assets:					
Tangible assets	(10)	461	-	461	923
Total fixed assets		461	-	461	923
Current assets:					
Stocks	(11)	-	-	-	-
Debtors	(12)	11,652	-	11,652	5,203
Cash at Bank & in Hand		189,412	-	189,412	170,845
Total current assets		201,064	-	201,064	176,048
Liabilities:					
Creditors: Amounts falling due within one year	(13)	57,661	-	57,661	27,784
Net current assets or liabilities		143,403	-	143,403	148,264
Total assets less current liabilities		143,864	-	143,864	149,187
Creditors: Amounts falling due after more than one year	(15)	-	-	-	-
Provisions for liabilities		-	-	-	-
Total net assets or liabilities		143,864	-	143,864	149,187
The funds of the charity:					
Restricted income funds	(16)	-	-	-	-
Unrestricted income funds	(16)	143,864	-	143,864	149,187
Total charity funds		143,864	-	143,864	149,187

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 6th February 2024



Keith Hyde

Trustee

The notes on pages 11 to 17 form part of these accounts.

Statement of Cash Flows for the year ending 31 August 2023

	Year Ended 31 August 2023 £	Year Ended 31 August 2022 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	(5,323)	23,423
Add back depreciation	462	463
Deduct investment income	(1,256)	(176)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(6,449)	10,127
Increase/(decrease) in creditors	29,877	(7,314)
Net cash used in operating activities	17,311	26,523
Cash flows from investment activities:		
Interest	1,256	176
Purchase of fixed assets	-	(1,385)
Net cash provided by investing activities	1,256	(1,209)
Increase/(decrease) in cash and cash equivalents during the year	18,567	25,314
Cash and cash equivalents brought forward	170,845	145,531
Cash and cash equivalents carried forward	189,412	170,845

Notes to the accounts for the year ended 31st August 2023

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are no restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 16.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

Costs of raising funds comprise workshops.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

Notes to the accounts for the year ended 31st August 2023

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Fixtures and Fittings	33.33% on cost
Refurbishment of Leased Premises	50% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity contributes to the private pension of the employee. Costs are included in the Income and Expenditure Account as they occur.

The charity has no liability beyond making the contributions.

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).

Remuneration for essential development services was paid in the year to 1 trustee (Amanda Wildman), and as stated in section 5.3 of the Memorandum and Articles of Association £11,992 (2022: £9,484 (1 trustee)).

3. Donations and Legacies

	Unrestricted Year Ended 31 August 2023 £	Restricted Year Ended 31 August 2023 £	Total Funds Year Ended 31 August 2023 £	Total Funds Year Ended 31 August 2022 £
Donations	649	-	649	5,000
	<u>649</u>	<u>-</u>	<u>649</u>	<u>5,000</u>

Previous reporting period

	Unrestricted Year Ended 31 August 2022 £	Restricted Year Ended 31 August 2022 £	Total Funds Year Ended 31 August 2022 £
Donations	5,000	-	5,000
	<u>5,000</u>	<u>-</u>	<u>5,000</u>

Notes to the accounts for the year ended 31st August 2023

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	August 2023	31 August	31 August	31 August
	£	£	£	£
Student Fees	97,905	-	97,905	101,192
Photocopying Income	23	-	23	10
Catering Income	64	-	64	-
Events Programme Workshops	760	-	760	-
Heart Project	5,830	-	5,830	5,950
Course Recruitment Fee	4,860	-	4,860	4,729
GroupWork Skills Training	5,768	-	5,768	5,900
In House Groupwork Training	2,100	-	2,100	-
Supervision Fees	5,040	-	5,040	4,236
Therapy Only	110,333	-	110,333	101,664
Work Reflection Group	3,348	-	3,348	2,430
Membership subscriptions	2,462	-	2,462	2,543
	<u>238,493</u>	<u>-</u>	<u>238,493</u>	<u>228,654</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	August 2022	31 August	31 August
	£	£	£
Student Fees	101,192	-	101,192
Photocopying Income	10	-	10
Heart Project	5,950	-	5,950
Course Recruitment Fee	4,729	-	4,729
GroupWork Skills Training	5,900	-	5,900
Supervision Fees	4,236	-	4,236
Therapy Only	101,664	-	101,664
Work Reflection Group	2,430	-	2,430
Membership subscriptions	2,543	-	2,543
	<u>228,654</u>	<u>-</u>	<u>228,654</u>

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	August 2023	31 August	31 August	31 August
	£	£	£	£
Trading Income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	August 2022	31 August	31 August
	£	£	£
Trading Income	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

Notes to the accounts for the year ended 31st August 2023

6. Expenditure

	Activities	Year Ended 31 August 2023	Year Ended 31 August 2022
	£	£	£
Expenditure on charitable activities:			
Administrator's CPD	100	100	-
Assessments	700	700	900
Bursaries	20,238	20,238	5,959
Covid-19 Bursaries	-	-	3,788
Catering Supplies	774	774	355
Charitable Contributions	100	100	-
Clerical Support	1,990	1,990	2,948
Computer Support	2,877	2,877	800
Courses Director Expenses	4,483	4,483	1,636
Courses Director Fees	16,004	16,004	15,239
Depreciation	462	462	463
Development Officer Costs	7,456	7,456	6,997
Dissertation	-	-	300
EGATIN Costs	417	417	-
Employment Costs	28,496	28,496	26,725
Essay Marking Fees	-	-	1,380
Experiential Group Expenses	437	437	-
Experiential Group Fees	2,750	2,750	5,240
Foundation Course Convenor Fees	-	-	3,624
Friday Seminar Expenses	2,440	2,440	2,700
GASi Membership Fees	1,134	1,134	1,050
Governance and Support Costs	16,024	16,024	14,071
Graduation	2,563	2,563	2,466
Groupwork Skills Expenses	3,518	3,518	2,852
Heart Project Costs	7,830	7,830	5,760
IGA Levy	6,252	6,252	5,151
In-House Training	1,602	1,602	-
Insurance	326	326	316
Library	371	371	449
Minor Equipment	384	384	203
NLE Fees	-	-	1,147
Office Rent/Weekend Room Rental	17,000	17,000	17,000
Outside Seminar Leaders Expenses	737	737	-
Outside Seminar Speaker Fees	8,390	8,390	6,631
Photocopying	457	457	483
Post, Printing & Stationery	490	490	298
Software	432	432	216
Subscriptions	26	26	161
Supervision	2,520	2,520	2,539
Supervision Workshop Expenses	-	-	(800)
Supervisors' Fees	23,008	23,008	17,467
Supervisors' Expenses	3,625	3,625	1,913
Supervisors Peer Support	4,150	4,150	3,600
Support for Courses Director	360	360	728
Support Seminar Leaders Expenses	46	46	-
Support Seminar Leaders Fees	336	336	970
Telephone	43	43	214
Therapy Intake Interviews	587	587	735
Training Group Analyst Expenses	10,408	10,408	7,036
Training Group Analyst Fees	34,005	34,005	29,300
Training Team Interviews	150	150	100
Virus Expenditure	-	-	3,163
Work Reflection Group Conductor	5,315	5,315	5,465
Work Reflection Group Conductor Expenses	3,175	3,175	-
Workshops	300	300	300
Zoom Online Contracts	16	16	-
	<u>245,304</u>	<u>245,304</u>	<u>210,038</u>
Other expenditure:			
General Expenses	559	559	816
	<u>559</u>	<u>559</u>	<u>816</u>
	<u>245,863</u>	<u>245,863</u>	<u>210,854</u>

Notes to the accounts for the year ended 31st August 2023

6. Expenditure

Expenditure on charitable activities:

Expenditure by fund:

	Year Ended 31 August 2023 £	Year Ended 31 August 2022 £
Restricted	-	-
Unrestricted	245,863	210,854
	<u>245,863</u>	<u>210,854</u>

7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	900	900	full costs
Catering Supplies	137	-	137	15% of total costs
Clerical Support	351	-	351	15% of total costs
Computer Support	508	-	508	15% of total costs
Consultancy	700	-	700	full costs
General Expenses	99	-	99	15% of total costs
Insurance	58	-	58	15% of total costs
Courses Director Expenses	791	-	791	15% of total costs
Courses Director Fees	2,824	-	2,824	15% of total costs
Minor Equipment	68	-	68	15% of total costs
Library	65	-	65	15% of total costs
Photocopying	81	-	81	15% of total costs
Post, Printing & Stationery	86	-	86	15% of total costs
Development Officer Costs	1,316	-	1,316	15% of total costs
Telephone	7	-	7	15% of total costs
Subscriptions	4	-	4	15% of total costs
Employment Costs	5,029	-	5,029	15% of total costs
Office Rent	3,000	-	3,000	15% of total costs
	<u>15,124</u>	<u>900</u>	<u>16,024</u>	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	900	900	full costs
Catering Supplies	63	-	63	15% of total costs
Clerical Support	520	-	520	15% of total costs
Computer Support	141	-	141	15% of total costs
General Expenses	144	-	144	15% of total costs
Insurance	56	-	56	15% of total costs
Courses Director Expenses	289	-	289	15% of total costs
Courses Director Fees	2,689	-	2,689	15% of total costs
Minor Equipment	36	-	36	15% of total costs
Library	79	-	79	15% of total costs
Photocopying	85	-	85	15% of total costs
Post, Printing & Stationery	52	-	52	15% of total costs
Development Officer Costs	1,235	-	1,235	15% of total costs
Telephone	38	-	38	15% of total costs
Subscriptions	28	-	28	15% of total costs
Employment Costs	4,716	-	4,716	15% of total costs
Office Rent	3,000	-	3,000	15% of total costs
	<u>13,171</u>	<u>900</u>	<u>14,071</u>	

Notes to the accounts for the year ended 31st August 2023

8. Analysis of staff costs

	Year Ended 31 August 2023	Year Ended 31 August 2022
	£	£
Wages and Salaries	31,545	27,463
Redundancy	-	-
Holiday Pay Accrual Adjustment	-	-
Social Security Costs	-	-
Pension Costs	1,980	1,980
	<u>33,525</u>	<u>29,443</u>
Charitable Activities	28,496	24,727
Support Costs	5,029	4,716
	<u>33,525</u>	<u>29,443</u>

A proportion of salary costs is charged to Clerical Support.

8. Analysis of staff costs

The average number of employees during the year was 1 (previous year: 1).

The charity considers its key management personnel comprises the trustees and Training Administration Manager. The total employment benefits, including employer pension contributions of the key management personnel were £33,525 (previous year: £34,373). No employee has benefits in excess of £60,000 (previous year: none).

9. Independent Examiner Fees

	Year Ended 31 August 2023	Year Ended 31 August 2022
	£	£
Independent examination fees	900	900
	<u>900</u>	<u>900</u>

10. Tangible Fixed Assets

	Refurbishment of Leased Premises	Computers	Fixtures and Fittings	Total
Cost			£	£
At 01.09.22	490	7,316	5,797	13,603
Additions	-	-	-	-
At 31.08.23	<u>490</u>	<u>7,316</u>	<u>5,797</u>	<u>13,603</u>
Depreciation				
At 01.09.22	490	6,393	5,797	12,680
Charge for Year	-	462	-	462
At 31.08.23	<u>490</u>	<u>6,855</u>	<u>5,797</u>	<u>13,142</u>
NET BOOK VALUE				
At 31.08.23	-	461	-	461
At 31.08.22	-	923	-	923

11. Stocks

The charity does not hold stocks of any items.

12. Analysis of debtors

	2023	2022
	£	£
Debtors	10,966	4,217
Prepayments	686	986
	<u>11,652</u>	<u>5,203</u>

Debtors and prepayments related to unrestricted funds both in 2023 and 2022.

Notes to the accounts for the year ended 31st August 2023

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	3,240	1,604
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	49,465	20,761
Deferred income	4,536	5,401
Taxation and social security costs	420	18
	<u>57,661</u>	<u>27,784</u>

14. Deferred income

Deferred income comprised student fees paid in advance	5,401
Balance as at 1st September 2022	(5,401)
Amount released to income earned from charitable activities	4,536
Amount deferred in year	<u>4,536</u>
Balance at 31st August 2023	<u>4,536</u>

15. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

16. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st September 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 August 2023
	£	£	£	£	£
General Funds	48,304	240,540	(245,863)	-	42,981
Designated Fund	100,883	-	-	-	100,883
	<u>149,187</u>	<u>240,540</u>	<u>(245,863)</u>	<u>-</u>	<u>143,864</u>

Previous reporting period:

	Balance at 1st September 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 August 2022
	£	£	£	£	£
General Funds	24,881	234,277	(210,854)	-	48,304
Designated Fund	100,883	-	-	-	100,883
	<u>125,764</u>	<u>234,277</u>	<u>(210,854)</u>	<u>-</u>	<u>149,187</u>

Name of unrestricted fund:

General Funds
Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For future redundancy and closure costs

17. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	461	-	-	461
Cash at bank and in hand	88,529	100,883	-	189,412
Other net current assets/(liabilities)	(46,009)	-	-	(46,009)
Creditors of more than one year	-	-	-	-
Total	<u>42,981</u>	<u>100,883</u>	<u>-</u>	<u>143,864</u>

Previous reporting period:

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	923	-	-	923
Cash at bank and in hand	69,962	100,883	-	170,845
Other net current assets/(liabilities)	(22,581)	-	-	(22,581)
Creditors of more than one year	-	-	-	-
Total	<u>48,304</u>	<u>100,883</u>	<u>-</u>	<u>149,187</u>

18. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

GROUP ANALYSIS NORTH

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Income and Expenditure Account

	Year Ended 31st August 2023 £	Year Ended 31st August 2022 £
Income		
Heart Project	5,830	5,950
Donations	649	5,000
GroupWork Skills Training	5,768	5,900
Investment Income	1,256	176
Work Reflection Group	3,348	2,430
Membership subscriptions	2,462	2,543
Other	142	447
Course Recruitment Fee	4,860	4,729
Student Fees	97,905	101,192
Photocopying Income	23	10
Catering Income	64	-
Events Programme Workshops	760	-
In House Groupwork Training	2,100	-
Supervision Fees	5,040	4,236
Therapy Only	110,333	101,664
Total Income	240,540	234,277
Expenditure		
Accountancy Fees	900	900
Administrator's CPD	100	63
Assessments	700	900
Bursaries	20,238	5,959
Covid-19 Bursaries	-	3,788
Catering Supplies	911	355
Charitable Contributions	100	-
Clerical Support	2,341	3,468
Computer Support	3,385	941
Consultancy	700	-
Courses Director Expenses	5,274	1,925
Courses Director Fees	18,828	17,928
Depreciation	462	463
Development Officer Costs	8,772	8,232
Dissertation	-	300
EGATIN Costs	417	-
Employment Costs	33,525	31,441
Essay Marking Fees	-	1,380
Experiential Group Expenses	437	-
Experiential Group Fees	2,750	5,240
Foundation Course Convenor Fees	-	3,624
Friday Seminar Expenses	2,440	2,700
General Expenses	658	960
GASI Membership Fees	1,134	1,050
Graduation	2,563	2,466
Groupwork Skills Expenses	3,518	2,852
Heart Project Costs	7,830	5,760
IGA Levy	6,252	5,151
In-House Training	1,602	-
Insurance	384	372
Library	436	528
Minor Equipment	452	239
NLE Fees	-	1,147
Office Rent	20,000	20,000
Outside Seminar Leaders Expenses	737	-
Outside Seminar Speaker Fees	8,390	6,631
Photocopying	538	568
Post, Printing & Stationery	576	350
Software	432	216
Subscriptions	30	189
Supervision	2,520	2,539
Supervision Workshop Expenses	-	(800)
Supervisors' Fees	23,008	17,467
Supervisors' Expenses	3,625	1,913
Supervisors Peer Support	4,150	3,600
Support for Courses Director	380	728
Support Seminar Leaders Expenses	46	-
Support Seminar Leaders Fees	336	970
Telephone	50	252
Therapy Intake Interviews	587	735
Training Group Analyst Expenses	10,408	7,036
Training Group Analyst Fees	34,005	29,300
Training Team Interviews	150	100
Virus Expenditure	-	3,163
Work Reflection Group Conductor	5,315	5,465
Work Reflection Group Conductor Expenses	3,175	-
Workshops	300	300
Zoom Online Contracts	16	-
Total Expenditure	245,863	210,854
Surplus/(deficit for year)	(5,323)	23,423

GROUP ANALYSIS NORTH

England & Wales - Charity number 1093824

Accounts

GROUP ANALYSIS NORTH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

Registered Charity No. 1093824
Company Registration No. 4034572

GROUP ANALYSIS NORTH

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GROUP ANALYSIS NORTH

Report of the Trustees for the year ended 31st August 2022

The Trustees present their annual Directors' Report and financial statements of the charity for the year ended 31st August 2022 which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are

- To develop the theory and practice of group analysis.
- To develop and provide vocational training and education in group analysis among members of the medical, nursing and other related caring professions and educationalists.
- To support the provision of group analysis as widely as possible for the general public especially to those groups disadvantaged by hardship or other adverse conditions.

The charity's main activities are:

- In partnership with the IGA, provide and administer 3 courses in group analysis at Foundation, Diploma and Qualifying levels.
- Develop CPD activities for group analysts and other members of the public, including workshops, group supervision and skills-based training.
- Support voluntary and community organisations including providing free/reduced cost places on the training courses in appropriate circumstances.
- Support individuals in securing funding to access the courses and also by providing bursaries.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

A review of our achievements and performance

The Board of Trustees met seven times during the year, including an extraordinary meeting held on 1st September 2021. This meeting's one agenda item was regarding the pandemic and how to support the training community at the start of the new academic year, while covid-19 infections remained high. At this meeting the Trustees decided that in the interests of safety and inclusion, the trainings would not return to in-person training it was safe to do so for all members of the training community.

The Board's Management Group met monthly and notes of these business meetings were circulated to the Board, for information.

During the academic year the Board supported the work of the Courses Director as she dealt with the unprecedented situation of returning to in-person training, which included the drawing up of Covid Protocols which aimed to ensure the trainings were safe and inclusive and work on the IGA's Supplementary Training Policy. To reduce numbers of student in Newlands it was agreed that the Foundation Course would remain online all year. In October 2021, the Qualifying and Diploma Courses returned in part to Newlands with a hybrid timetable. In January 2022 the trainings had to go back to online working as Covid-19 infections increased. When the trainings again returned to Newlands in March 2022, the Covid Protocols were reviewed and amended. GAN also paid to increase the cleaning at Newlands. The Board also supported students who were affected financially due to covid by awarding covid bursaries in line with the IGA's Covid-19 Supplementary Training Policy.

GROUP ANALYSIS NORTH

During the academic year there were the following number of students on the courses:

Foundation course – 17

Diploma course – 6

Qualifying Course – 14

In addition, there were 10 people attending the training weekends for therapy only and there were 3 participants in the online work reflection group.

Five half day, online Friday Seminars were held during the year:

- Friday 1st October 2021: Presenter, Brinley Yare, 'On Theories and Theorizing: A Critical Primer in Research Methods for Practitioners'.
- Friday 5th November 2021: Presenter, Stuart Stevenson, 'Intersectionality, intersubjectivity and the Position of the Group Analyst'.
- Friday 4th February 2022: Presenter, Gwen Adshead, 'On being Pro and Antisocial: Group Analysis and Work with Offenders'.
- Friday 11th March 2022: Presenter, Gerhard Wilke, 'The Large Group - Theory and Practice' – compulsory for all Foundation Course participants.
- Friday 27th May 2022: Presenter, Victoria Gavin, 'Therapeutic Communities: - their Origins, Principles and Practice Today'.

In July 2022, Debra Nash left the training after being Courses Director for seven years. In addition, Dave Naylor stepped down as the Foundation Course Convenor. Chris MacGregor was appointed Courses Director and she took up her position in August 2022.

The Chair, Kate Lewis, stepped down from her role in September 2021. Jane Fyffe was appointed Treasurer at this time. Three new Trustees were appointed during the year: Elaine Jennings, Dan Anderton and Anita Ghosh. Dan was appointed to the position of Chair in January 2022. As part of his new role Dan led the Board in a review of its risks and implemented a Board Assurance Framework which helped the Board review and mitigate the risks to the organisation. The Board also continued to negotiate with the IGA regarding the Service Level Agreement and the levies charged. This resulted in a second year of reduced levies due to the work undertaken by the Courses Director following the non-replacement of the IGA's National Director of Training.

The Annual Barbara Dick Memorial Lecture was attended online by 31 participants on 5th March 2022. The lecture was presented by Stuart Stevenson on the subject of "The Intersectional Positionality of the Group Analyst". GAN offered the lecture free of charge to GAN members in recognition of their continued support during the pandemic.

The Board carried out a review of its IT infrastructure and concluded that it needed to invest in equipment to support hybrid working as well as supporting a more joined-up administrative provision. New equipment was purchased including cameras, microphones and a laptop. In addition, the Board agreed to buy in on-going specialised IT support to facilitate the setting up of a file sharing system which has and will continue to improve efficient administration and provide security and IT support.

GAN rejoined EGATIN in this year and initially Mandy Wildman was the GAN representative.

GAN facilitated and supported the Higher Education Anti Racism Training (HEART project) at the University of Manchester. Shireen Gaur was GAN's representative in the joint venture working with Adam Danquah at the University. In 2021-22 twenty-three participants took part in seminars, median groups and large groups and it is planned to run the project again in 2022-23.

GROUP ANALYSIS NORTH

The Groupwork skills course ran twice during the year in Autumn 2021 and Spring 2022. Mandy Wildman convened the course and led the seminars and Chris MacGregor facilitated the work reflection groups. In total 16 people attend over the two courses.

The "Leeds" Supervision group continued to meet and during the year it increased its membership to five including Isobel Conlon, the group supervisor.

Nadine Gregory, the GAN Clerical Officer took charge of the GAN website and developed it to include a resource area for student and staff to use. In addition, Nadine took over the role of secretary to the Board of Trustees. Unfortunately, Nadine was unable to continue to support Bethan at the weekends and this position remains vacant.

The GAN Newsletter, GANNET was again published in July 2022, but as an e-document due to the pandemic. The edition was the last produced by Richard Curtis and Shireen Gaur both of whom stepped down as editors. GAN will hopefully set up a working group to produce the next edition.

The meeting room continued to meet monthly conducted by Mandy Wildman and the Board agreed that this small supportive group would continue to be free of charge to GAN members.

Financial review

Overall, the charity made a profit for the year of £23,423 compared to £12,294 in the previous year. The total reserves now stand at £150,016.

GAN provided financial support of £9746.50 to student and voluntary organisations during the year:

- 1 covid bursary to a qualifying course student
- 2 foundation course bursaries
- 1 groupwork skills course bursary
- 1 qualifying course bursary
- 1 fee assisted place on the diploma course
- 2 fee assisted places on the groupwork skills course
- 1 fee assisted place on the foundation course

Investment powers and policy

The Trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a 90-day access savings account. During the year money was moved in and out of this account as required. The account gained £175.55 in interest. For the coming year, the Board agreed to move some of the money into higher interest accounts.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st August 2022 was £48,304 of which £47,381 are free reserves, after allowing for funds tied up in tangible fixed assets. The Trustees reviewed the Reserves Policy and decided to increase the designated fund to ensure that there would be sufficient funds in it, to not only close the organisation should the situation arise, but to also provide for any remaining students to enable them to complete their training. The Trustees therefore will ensure that the designated fund contains sufficient monies to cover the redundancy of the administrator, final accounts preparation and the equivalent of one year's training for four Qualifying course students.

GROUP ANALYSIS NORTH

The Charity's main source of income is student fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

In May 2022, under the direction of the new Chair, the Trustees conducted a review of the risks to which the charity is exposed and their consequences to the charity. This led to the creation of a Board Assurance Framework, Risk Register. The register is reviewed at regular intervals throughout the year and the board update the actions to be taken to manage the various risks the organisation faces. Risks are scored and their likely impact weighted to give an overall risk rating.

Plans for Future Periods

Currently the Board of Trustees is focused on:

- Continued dialogue with the IGA, working towards a new partnership agreement.
- Support for the new Courses Director.
- Development of online working including organizing an online Foundation Course.
- Devise ways and mechanisms to reach out to the wider community including online forums with relevant sectors.
- Review IT capability for hybrid working in the longer term.
- Recruit more Trustees including a treasurer.
- Increase its work within the voluntary and charitable sectors.

Structure, governance and management

Group Analysis North is a company limited by guarantee governed by its Memorandum and Articles of Association dated 7th July 2000. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 16th September 2002.

Appointment of Trustees

As set out in the Articles of Association Trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years.

All the directors of the company are also charity Trustees for the purposes of charity law. At every AGM one third of the Trustees retire from office but are eligible for re-appointment. The Organisation annually asks its members to consider becoming trustees, usually prior to the AGM. Officers are encouraged to shadow the out-going post holder for up to a year prior to their appointment.

Trustee induction and training

Most Trustees are already familiar with the work of the charity because of longstanding connections with the Organisation. Additionally, new trustees are encouraged to attend all trustee meetings and other activities organised by the charity. New Trustees are provided with an induction pack, which contains:

- Minutes from the previous year's Trustees' meetings
- Budget statements
- Memorandum and Articles of Association
- IGA/GAN Service level Agreement
- Training Administration Manager's Job Description
- Relevant training course publicity material

Organisation

The organisation has a Board of Trustees made up of at least three trustees who meet six times per year and who are responsible for the strategic direction and policies of the Charity.

GROUP ANALYSIS NORTH

A scheme of delegation is in place for the running of the training courses with the Courses Director being responsible to the Board of Trustees in partnership with the Institute of Group Analysis. In addition, the management of the Charity is delegated to the Training Administration Manager, with support from the Chair and Treasurer as appropriate. The Management Board is made up of the Training Administration Manager, Chair, Treasurer, Development Officer and Courses Director and they meet between Board meetings to manage ongoing day to day operations.

Related parties and co-operation with other organisations

Other than disclosed in the financial statements, none of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager with any service providers must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. Other than disclosed in note 2 to the accounts, in the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Group Analysis North

Charity Number: 1093824

Company Registration Number: 4034572

Directors and trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Yvonne Harris	Trustee	
Keith Hyde	Trustee	
Kate Lewis	Chair of Trustees	(resigned September 2021)
Rowena Newton	Trustee	
Sean Taylor	Trustee	
Amanda Wildman	Trustee	
Dan Anderson	Chair of Trustees	(appointed September 2021)
Jane Fyffe	Treasurer	
Elaine Jennings	Trustee	(appointed March 2022)
Bethan Marreiros	Company Secretary	

Senior Managers

Bethan Marreiros	Training Administration Manager
Chris MacGregor	Courses Director from 1 st August 2022

Registered Office

Newlands Estate
315 Chorley New Road
Bolton
Lancashire
BL1 5BP

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Co-operative Bank
PO Box 101
Balloon Street
Manchester
M60 4EP

Trustees' responsibilities in relation to the financial statements

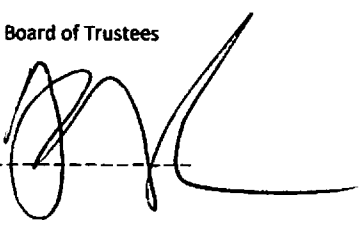
The charity trustees (who are also the directors of Group Analysis North for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Trustees



Dan Anderson
Chair

Date: 7th February 2023

Independent examiner's report to the trustees of GROUP ANALYSIS NORTH

I report on the accounts of the company for the year ended 31st August 2022, which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 7th February 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022
(Incorporating Income and Expenditure Account)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 August 2022	Total Funds Year Ended 31 August 2021
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	5,000	-	5,000	300
Charitable Activities	(4)	228,654	-	228,654	209,425
Other Trading Activities	(5)	-	-	-	-
Investment Income		176	-	176	199
Other		447	-	447	-
Total		234,277	-	234,277	209,924
Expenditure on:					
Charitable Activities	(6)	210,038	-	210,038	197,151
Other	(6)	816	-	816	479
Total		210,854	-	210,854	197,630
Net income/(expenditure)		23,423	-	23,423	12,294
Transfers between funds	(16)	-	-	-	-
Net movement in funds		23,423	-	23,423	12,294
Reconciliation of funds					
Total funds brought forward	(16)	125,764	-	125,764	113,470
Total funds carried forward	(16)	149,187	-	149,187	125,764

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 17 form part of these accounts.

BALANCE SHEET AS AT 31 AUGUST 2022

Company Registration Number: 04034572

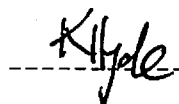
	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(10)	923	1
Total fixed assets		<u>923</u>	<u>1</u>
Current assets:			
Stocks	(11)	-	-
Debtors	(12)	5,203	15,330
Cash at Bank & in Hand		170,845	145,531
Total current assets		<u>176,048</u>	<u>160,861</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	27,784	35,098
Net current assets or liabilities		<u>148,264</u>	<u>125,763</u>
Total assets less current liabilities		149,187	125,764
Creditors: Amounts falling due after more than one year	(15)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u>149,187</u>	<u>125,764</u>
The funds of the charity:			
Restricted income funds	(16)	-	-
Unrestricted income funds	(16)	149,187	125,764
Total charity funds		<u>149,187</u>	<u>125,764</u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 7th February 2023



Keith Hyde

Trustee

The notes on pages 11 to 17 form part of these accounts.

Statement of Cash Flows for the year ending 31 August 2022

	Year Ended 31 August 2022 £	Year Ended 31 August 2021 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	23,423	12,294
Add back depreciation	463	309
Deduct investment income	(176)	(199)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	10,127	(7,097)
Increase/(decrease) in creditors	(7,314)	(8,402)
Net cash used in operating activities	26,523	(3,095)
Cash flows from investment activities:		
Interest	176	199
Purchase of fixed assets	(1,385)	-
Net cash provided by investing activities	(1,209)	199
Increase/(decrease) in cash and cash equivalents during the year	25,314	(2,896)
Cash and cash equivalents brought forward	145,531	148,427
Cash and cash equivalents carried forward	170,845	145,531

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are no restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 16.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

Costs of raising funds comprise workshops.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Fixtures and Fittings	33.33% on cost
Refurbishment of Leased Premises	50% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity contributes to the private pension of the employee. Costs are included in the Income and Expenditure Account as they occur.

The charity has no liability beyond making the contributions.

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).

Remuneration for essential development services was paid in the year to 1 trustee (Amanda Wildman), and as stated in section 5.3 of the Memorandum and Articles of Association £9,484 (2021: £17,019 (4 trustees)).

3. Donations and Legacies

	Unrestricted Year Ended 31 August 2022 £	Restricted Year Ended 31 August 2022 £	Total Funds Year Ended 31 August 2022 £	Total Funds Year Ended 31 August 2021 £
Donations	5,000	-	5,000	300
	5,000	-	5,000	300

Previous reporting period

	Unrestricted Year Ended 31 August 2021 £	Restricted Year Ended 31 August 2021 £	Total Funds Year Ended 31 August 2021 £
Donations	300	-	300
	300	-	300

4. Income from charitable activities

	Unrestricted Year Ended 31 August 2022 £	Restricted Year Ended 31 August 2022 £	Total Funds Year Ended 31 August 2022 £	Total Funds Year Ended 31 August 2021 £
Student Fees	101,192	-	101,192	141,529
Photocopying Income	10	-	10	-
Heart Project	5,950	-	5,950	-
Course Recruitment Fee	4,729	-	4,729	-
Friday Seminar Income	-	-	-	360
Events Programme Workshops	-	-	-	750
GroupWork Skills Training	5,900	-	5,900	8,828
In-House Groupwork Training	-	-	-	2,200
Supervision Fees	4,236	-	4,236	4,200
Therapy Only	101,664	-	101,664	37,187
Supervision Workshop	-	-	-	9,269
Work Reflection Group	2,430	-	2,430	2,811
Membership subscriptions	2,543	-	2,543	2,291
	<u>228,654</u>	<u>-</u>	<u>228,654</u>	<u>209,425</u>

Previous reporting period

	Unrestricted Year Ended 31 August 2021 £	Restricted Year Ended 31 August 2021 £	Total Funds Year Ended 31 August 2021 £
Student Fees	141,529	-	141,529
Friday Seminar Income	360	-	360
Events Programme Workshops	750	-	750
GroupWork Skills Training	8,828	-	8,828
In-House Groupwork Training	2,200	-	2,200
Supervision Fees	4,200	-	4,200
Therapy Only	37,187	-	37,187
Supervision Workshop	9,269	-	9,269
Work Reflection Group	2,811	-	2,811
Membership subscriptions	2,291	-	2,291
	<u>209,425</u>	<u>-</u>	<u>209,425</u>

5. Income from other trading activities

	Unrestricted Year Ended 31 August 2022 £	Restricted Year Ended 31 August 2022 £	Total Funds Year Ended 31 August 2022 £	Total Funds Year Ended 31 August 2021 £
Trading Income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Previous reporting period

	Unrestricted Year Ended 31 August 2021 £	Restricted Year Ended 31 August 2021 £	Total Funds Year Ended 31 August 2021 £
Trading Income	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

6. Expenditure

	Activities £	Year Ended 31 August 2022 £	Year Ended 31 August 2021 £
Expenditure on charitable activities:			
Administrator's CPD	-	-	330
Assessments	900	900	600
Bursaries	5,959	5,959	1,500
Covid-19 Bursaries	3,788	3,788	7,000
Catering Supplies	355	355	-
Clerical Support	2,948	2,948	1,028
Computer Support	800	800	2,656
Courses Director Expenses	1,636	1,636	510
Courses Director Fees	15,239	15,239	19,910
Cross-Course Seminars	-	-	570
Depreciation	463	463	309
Development Officer Costs	6,997	6,997	6,997
Dissertation	300	300	134
Employment Costs	26,725	26,725	27,455
Essay Marking Fees	1,380	1,380	1,054
Experiential Group Fees	5,240	5,240	5,160
Fee Assisted Places	-	-	4,095
Foundation Course Convenor Fees	3,624	3,624	3,576
Friday Seminar Expenses	2,700	2,700	3,179
GASi Membership Fees	1,050	1,050	882
Governance and Support Costs	14,071	14,071	14,767
Graduation	2,466	2,466	-
Groupwork Skills Expenses	2,852	2,852	3,072
Heart Project Costs	5,760	5,760	-
IGA Levy	5,151	5,151	3,701
In-House Training	-	-	900
Insurance	316	316	338
Library	449	449	365
Minor Equipment	203	203	294
NLE Fees	1,147	1,147	1,721
Office Rent	17,000	17,000	16,999
Outside Seminar Speaker Fees	6,631	6,631	6,777
Photocopying	483	483	457
Post, Printing & Stationery	298	298	456
Software	216	216	180
Subscriptions	161	161	62
Supervision	2,539	2,539	2,340
Supervision Workshop Expenses	(800)	(800)	5,926
Supervisors' Fees	17,467	17,467	13,334
Supervisors' Expenses	1,913	1,913	-
Supervisors Peer Support	3,600	3,600	2,400
Support for Courses Director	728	728	-
Support Seminar Leaders Fees	970	970	648
Telephone	214	214	237
Therapy Intake Interviews	735	735	300
Training Group Analyst Expenses	7,036	7,036	-
Training Group Analyst Fees	29,300	29,300	28,297
Training Team Interviews	100	100	200
Virus Expenditure	3,163	3,163	1,431
Work Reflection Group Conductor	5,465	5,465	4,536
Workshops	300	300	468
	<u>210,038</u>	<u>210,038</u>	<u>197,151</u>
Other expenditure:			
General Expenses	816	816	479
	<u>816</u>	<u>816</u>	<u>479</u>
	<u>210,854</u>	<u>210,854</u>	<u>197,630</u>
Expenditure by fund:			
Restricted	-	-	-
Unrestricted		<u>210,854</u>	<u>197,630</u>
		<u>210,854</u>	<u>197,630</u>

7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	900	900	full costs
Catering Supplies	63	-	63	15% of total costs
Clerical Support	520	-	520	15% of total costs
Computer Support	141	-	141	15% of total costs
General Expenses	144	-	144	15% of total costs
Insurance	56	-	56	15% of total costs
Courses Director Expenses	289	-	289	15% of total costs
Courses Director Fees	2,689	-	2,689	15% of total costs
Minor Equipment	36	-	36	15% of total costs
Library	79	-	79	15% of total costs
Photocopying	85	-	85	15% of total costs
Post, Printing & Stationery	52	-	52	15% of total costs
Development Officer Costs	1,235	-	1,235	15% of total costs
Telephone	38	-	38	15% of total costs
Subscriptions	28	-	28	15% of total costs
Employment Costs	4,716	-	4,716	15% of total costs
Office Rent	3,000	-	3,000	15% of total costs
	13,171	900	14,071	

Previous reporting period

	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	900	900	full costs
Administrators CPD	58	-	58	15% of total costs
Clerical Support	181	-	181	15% of total costs
Computer Support	469	-	469	15% of total costs
General Expenses	84	-	84	15% of total costs
Insurance	60	-	60	15% of total costs
Courses Director Expenses	90	-	90	15% of total costs
Courses Director Fees	3,513	-	3,513	15% of total costs
Minor Equipment	52	-	52	15% of total costs
Library	65	-	65	15% of total costs
Photocopying	81	-	81	15% of total costs
Post, Printing & Stationery	81	-	81	15% of total costs
Development Officer Costs	1,235	-	1,235	15% of total costs
Telephone	42	-	42	15% of total costs
Subscriptions	11	-	11	15% of total costs
Employment Costs	4,845	-	4,845	15% of total costs
Office Rent	3,000	-	3,000	15% of total costs
	13,867	900	14,767	

8. Analysis of staff costs

	Year Ended 31 August 2022 £	Year Ended 31 August 2021 £
Wages and Salaries	29,461	27,463
Redundancy	-	-
Holiday Pay Accrual Adjustment	-	-
Social Security Costs	-	-
Pension Costs	1,980	1,980
	31,441	29,443
Charitable Activities	26,725	24,598
Support Costs	4,716	4,845
	31,441	29,443

A proportion of salary costs is charged to Clerical Support.

8. Analysis of staff costs

The average number of employees during the year was 1 (previous year: 1).

The charity considers its key management personnel comprises the trustees and Training Administration Manager. The total employment benefits, including employer pension contributions of the key management personnel were £34,373, (previous year: £33,225), No employees has benefits in excess of £60,000 (previous year: none).

9. Independent Examiner Fees

	Year Ended 31 August 2022	Year Ended 31 August 2021
	£	£
Independent examination fees	900	900
	<u>900</u>	<u>900</u>

10. Tangible Fixed Assets

	Refurbishment of Leased Premises	Computers	Fixtures and Fittings	Total
Cost			£	£
At 01.09.21	490	5,931	5,797	12,218
Additions	-	1,385	-	1,385
At 31.08.22	<u>490</u>	<u>7,316</u>	<u>5,797</u>	<u>13,603</u>
Depreciation				
At 01.09.21	490	5,930	5,797	12,217
Charge for Year	-	463	-	463
At 31.08.22	<u>490</u>	<u>6,393</u>	<u>5,797</u>	<u>12,680</u>
NET BOOK VALUE				
At 31.08.22	<u>-</u>	<u>923</u>	<u>-</u>	<u>923</u>
At 31.08.21	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>

11. Stocks

The charity does not hold stocks of any items.

12. Analysis of debtors

	2022	2021
	£	£
Debtors	4,217	14,415
Prepayments	986	915
	<u>5,203</u>	<u>15,330</u>

Debtors and prepayments related to unrestricted funds both in 2022 and 2021.

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors	1,604	7,188
Short-term compensated absences (holiday pay)	-	600
Other creditors and accruals	20,761	22,817
Deferred income	5,401	4,493
Taxation and social security costs	18	-
	<u>27,784</u>	<u>35,098</u>

14. Deferred income

Deferred income comprised student fees paid in advance

Balance as at 1st September 2021	4,493
Amount released to income earned from charitable activities	(4,493)
Amount deferred in year	<u>5,401</u>
Balance at 31st August 2022	<u>5,401</u>

15. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

16. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st September 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 August 2022
	£	£	£	£	£
General Funds	24,881	234,277	(210,854)	-	48,304
Designated Fund	100,883	-	-	-	100,883
	125,764	234,277	(210,854)	-	149,187

Previous reporting period:

	Balance at 1st September 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 August 2021
	£	£	£	£	£
General Funds	58,470	209,924	(197,630)	(45,883)	24,881
Designated Fund	55,000	-	-	45,883	100,883
	113,470	209,924	(197,630)	-	125,764

Name of unrestricted fund:

General Funds

Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

For future redundancy and closure costs

17. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	923	-	-	923
Cash at bank and in hand	69,962	100,883	-	170,845
Other net current assets/(liabilities)	(22,581)	-	-	(22,581)
Creditors of more than one year	-	-	-	-
Total	48,304	100,883	-	149,187

Previous reporting period:

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	1	-	-	1
Cash at bank and in hand	44,648	100,883	-	145,531
Other net current assets/(liabilities)	(19,768)	-	-	(19,768)
Creditors of more than one year	-	-	-	-
Total	24,881	100,883	-	125,764

18. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Income and Expenditure Account

	Year Ended 31st August 2022 £	Year Ended 31st August 2021 £
Income		
Heart Project	5,950	-
Donations	5,000	300
Friday Seminar Income	-	360
GroupWork Skills Training	5,900	8,828
Events Programme Workshops	-	750
Investment Income	176	199
Work Reflection Group	2,430	2,811
Membership subscriptions	2,543	2,291
Other	447	-
Course Recruitment Fee	4,729	-
Student Fees	101,192	141,529
Photocopying Income	10	-
In-House Groupwork Training	-	2,200
Supervision Fees	4,236	4,200
Therapy Only	101,664	37,187
Supervision Workshop	-	9,269
Total Income	234,277	209,824
Expenditure		
Accountancy Fees	900	900
Administrator's CPD	-	388
Assessments	900	600
Bursaries	5,959	1,500
Covid-19 Bursaries	3,788	7,000
Catering Supplies	418	-
Clerical Support	3,468	1,209
Computer Support	941	3,125
Courses Director Expenses	1,925	600
Courses Director Fees	17,928	23,423
Cross-Course Seminars	-	570
Depreciation	463	309
Development Officer Costs	8,232	8,232
Dissertation	300	134
Employment Costs	31,441	32,300
Essay Marking Fees	1,380	1,054
Experiential Group Fees	5,240	5,160
Fee Assisted Places	-	4,095
Foundation Course Convenor Fees	3,624	3,576
Friday Seminar Expenses	2,700	3,179
General Expenses	960	563
GASi Membership Fees	1,050	882
Graduation	2,466	-
Groupwork Skills Expenses	2,852	3,072
Heart Project Costs	5,760	-
IGA Levy	5,151	3,701
In-House Training	-	900
Insurance	372	398
Library	528	430
Minor Equipment	239	346
Office Rent	20,000	19,999
NLE Fees	1,147	1,721
Outside Seminar Speaker Fees	6,631	6,777
Photocopying	568	538
Post, Printing & Stationery	350	537
Software	216	180
Subscriptions	189	73
Supervision	2,539	2,340
Supervision Workshop Expenses	(800)	5,926
Supervisors' Fees	17,467	13,334
Supervisors' Expenses	1,913	-
Supervisors Peer Support	3,600	2,400
Support for Courses Director	728	-
Support Seminar Leaders Fees	970	648
Telephone	252	279
Therapy Intake Interviews	735	300
Training Group Analyst Expenses	7,036	-
Training Group Analyst Fees	29,300	28,297
Training Team Interviews	100	200
Virus Expenditure	3,163	1,431
Work Reflection Group Conductor	5,465	4,536
Workshops	300	468
Total Expenditure	210,854	197,630
Surplus/(deficit for year)	23,423	12,294

GROUP ANALYSIS NORTH

England & Wales - Charity number 1093824

Accounts

GROUP ANALYSIS NORTH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

Registered Charity No. 1093824
Company Registration No. 4034572

GROUP ANALYSIS NORTH

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GROUP ANALYSIS NORTH

Report of the Trustees for the year ended 31st August 2021

The Trustees present their annual Directors' Report and financial statements of the charity for the year ended 31st August 2021 which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are

- To develop the theory and practice of group analysis.
- To develop and provide vocational training and education in group analysis among members of the medical, nursing and other related caring professions and educationalists.
- To support the provision of group analysis as widely as possible for the general public especially to those groups disadvantaged by hardship or other adverse conditions.

The main activities are:

- In partnership with the IGA, provide and administer 3 courses in group analysis at Foundation, Diploma and Qualifying levels.
- Develop CPD activities for group analysts and other members of the public, including workshops, group supervision and skills-based training.
- Support voluntary and community organisations including providing free/reduced cost places on the training courses in appropriate circumstances.
- Support individuals in securing funding to access the courses and also by providing bursaries.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

A review of our achievements and performance

The Board of Trustees met six times during the year. In addition, the Board's Management Group met monthly and notes of these meetings were circulated to the Board, for information.

The main focus for the board was to support the Courses Director and the training team in containing the three IGA trainings while they remained online during the pandemic. In addition, the Board looked at how it could support students whose training may have been affected by the pandemic. The Board also considered how it could also support the wider community during the pandemic.

The main achievements during the year were:

Running all three IGA courses online for the full academic year.

- The three IGA courses provided training for:
 - 18 Foundation Course students.
 - 4 Diploma Course students.
 - 11 Qualifying Course students.

In addition, 6 people attended the training weekends for Therapy Only. To help support students and build connections while meeting online a number of cross-course seminars were held enabling students from all courses to spend time online in a learning environment.

- Four Friday Seminars were run online and covered the following topics:
 - Research, presented by Brinley Yare

GROUP ANALYSIS NORTH

- Early developmental trauma and attachment concerns - an exploration of issues relevant to therapy with adoptees, presented by Cathy Gibbs
- Group Analysis, Neuroscience and the Matrix, presented by Martin Bhurruth
- Gender - who defines our identity and what happens when we self-determine gender outside the 'accepted' binary?, Presented by Kay Young
- The Supervision Group in Leeds conducted by Isobel Conlon since 2007 continued to meet.
- The Annual Barbara Dick Lecture was held online on 27th February 2021. The title of the lecture was "On Hoping that Humans will be Calm in their Diminishing" and was on the topic of climate change, presented by Paul Hoggett
- The Board held a "BIG CONVERSATION" in January 2021 which was attended by 25 people made up of Trustees, students, graduates and past students. The discussions were lively and focused not only on the current work of GAN but on how group analysis was relevant in other sectors including Education.
- The new GAN website launched in October 2020.
- The Board entered into discussions with the IGA regarding the levies the trainings pay to the IGA and it successfully negotiated a two year reduction in the amounts paid while there was a reduction in support and administration provided by the IGA while it had staffing vacancies.
- A Supervision Series of 5 workshops ran from November 2020 to July 2021, meeting online on Sunday afternoons. The series attracted 28 participants from a wide range of backgrounds and countries. The series was very well received.
- The Groupwork Skills short course ran twice during the year with cohorts of 12 and 11 participants.
- The Meeting Room group continued to meet throughout the year providing free support to participants during the continuing pandemic.
- The annual newsletter GANNET was published in July 2021.

Financial review

Overall the charity made a profit for the year of £12,985 compared to £25,414 in the previous year. The reserves now stand at £126,455.

GAN provided 2 bursaries to Qualifying Course students to the sum of £1,500. In addition Jane Williams, an ex-Chair and Treasurer of GAN donated £500 for a bursary to specifically support a student in need and this was awarded to a student who required specialist educational support.

Covid-19 bursaries were awarded to 2 Qualifying Course students, who met the criteria outlined in the policy to the amount to £7,000.

Fee assisted places were awarded to 2 students on the Foundation Course and 1 on the Groupwork skills course.

The organisation continued to make savings with regards to staff expenses which were significantly reduced to working online.

A donation of £300 was made by the Chair which will be used as a bursary in the next financial year.

Investment powers and policy

The Trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a 90-day access savings account. During the year money was moved in and out of this account as required. The account gained £198.80 in interest.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st August 2021 was £24,881 of which all are free reserves, after allowing for funds tied up in tangible fixed assets. The Trustees reviewed the Reserves Policy and decided to

GROUP ANALYSIS NORTH

increase the designated fund to ensure that there would be sufficient funds in it, to not only close the organisation should the situation arise, but to also provide for any remaining students to enable them to complete their training. The Trustees therefore will ensure that the designated fund contains sufficient monies to cover the redundancy of the administrator, final accounts preparation and the equivalent of one year's training for four Qualifying course students.

The Charity's main source of income is student fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The Trustees have conducted a review of the major risks to which the charity is exposed and, where appropriate, systems have been established to minimise the risks that the charity faces. The risks are listed below:

- Financial shortfalls due to reduced student numbers
- Legal/official complaints
- Venue suitability/viability
- Recruitment of Trustees and staff
- IT Security and limitations
- Lack of back up support for the Administrator in case of sickness
- Potential for breakdown of IGA/GAN Partnership

The main risk has been identified as a shortfall in student numbers applying for courses, organised by the Charity. This can result in reduced income and, as a result, internal budgeting procedures have been implemented to ensure that the Company's reserves are protected. Trustees are directed by the Treasurer and monitor the budgets at every Board meeting and make adjustments as necessary to the budgets. All financial decisions on spending which will affect future budgets are made with an awareness of the impact these decisions will have should income reduce.

Plans for Future Periods

Currently the Board of Trustees is focused on:

Continued dialogue with the IGA, working towards a new partnership agreement

Return to in person working

Review of Company Policies

IT review

Support the newly appointed Chair and Treasurer

Recruit and support a New Courses Director

Review Strategic Plan for next 3 years and include a BAF Risk Register

Structure, governance and management

Group Analysis North is a company limited by guarantee governed by its Memorandum and Articles of Association dated 7th July 2000. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 16th September 2002.

Appointment of Trustees

As set out in the Articles of Association Trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years.

All the directors of the company are also charity Trustees for the purposes of charity law. At every AGM one third of the Trustees retire from office but are eligible for re-appointment. The Organisation annually asks its

GROUP ANALYSIS NORTH

members to consider becoming trustees, usually prior to the AGM. Officers are encouraged to shadow the out-going post holder for up to a year prior to their appointment.

Trustee Induction and training

Most Trustees are already familiar with the work of the charity because of longstanding connections with the Organisation. Additionally, new trustees are encouraged to attend all trustee meetings and other activities organised by the charity. New Trustees are provided with an induction pack, which contains:

- Minutes from the previous year's Trustees' meetings
- Budget statements
- Memorandum and Articles of Association
- IGA/GAN Service level Agreement
- Training and Management Administrator's Job Description
- Relevant training course publicity material

Organisation

The organisation has a Board of Trustees made up of at least three trustees who meet six times per year and who are responsible for the strategic direction and policies of the Charity.

A scheme of delegation is in place for the running of the training courses with the Courses Director being responsible to the Board of Trustees in partnership with the Institute of Group Analysis. In addition, the management of the Charity is delegated to the Training and Management Administrator, with support from the Chair and Treasurer as appropriate. The Management Board is made up of the Administrator, Chair, Treasurer, Development Officer, Courses Director and Foundation Course Convenor and they meet between Board meetings to manage ongoing day to day operations.

Related parties and co-operation with other organisations

Other than disclosed in the financial statements, none of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager with any service providers must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. Other than disclosed in note 2 to the accounts, in the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Group Analysis North

Charity Number: 1093824

Company Registration Number: 4034572

GROUP ANALYSIS NORTH

Directors and trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Shireen Gaur	Trustee	(resigned February 2021)
Yvonne Harris	Trustee	
Keith Hyde	Trustee	
Kate Lewis	Chair of Trustees	(resigned September 2021)
Rowena Newton	Trustee	
Sean Taylor	Trustee	
Amanda Wildman	Trustee	
Amanda Weir	Trustee	(resigned November 2020)
Angela Lawrence	Trustee	(appointed February 2021, resigned July 2021)
Dan Anderson	Chair of Trustees	(appointed September 2021)
Jane Fyffe	Treasurer	(appointed April 2021)
Bethan Marreiros	Company Secretary	
Debra Nash	Courses Director	

Senior managers

Bethan Marreiros	Training and Management Administrator
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Registered Office

Newlands Estate
315 Chorley New Road
Bolton
Lancashire
BL1 5BP

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Co-operative Bank
PO Box101
Balloon Street
Manchester
M60 4EP

GROUP ANALYSIS NORTH

Trustees' responsibilities in relation to the financial statements

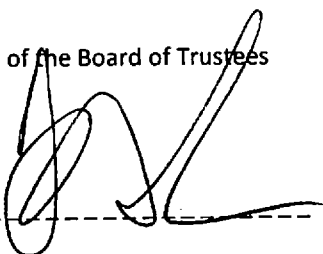
The charity trustees (who are also the directors of Group Analysis North for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Trustees

A handwritten signature in black ink, appearing to be 'Dan Anderson', written over a horizontal dashed line.

Dan Anderson
Chair

Date: 12th January 2022

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Independent examiner's report to the trustees of GROUP ANALYSIS NORTH

I report on the accounts of the company for the year ended 31st August 2021, which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA

A.M. King

Community Accountancy Service Ltd

The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 12th January 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021
(Incorporating Income and Expenditure Account)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 August 2021	Total Funds Year Ended 31 August 2020
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	300	-	300	-
Charitable Activities	(4)	209,425	-	209,425	203,714
Other Trading Activities	(5)	-	-	-	-
Investment Income		199	-	199	4,081
Other		-	-	-	812
Total		209,924	-	209,924	208,607
Expenditure on:					
Charitable Activities	(6)	197,067	-	197,067	181,900
Other	(6)	563	-	563	1,293
Total		197,630	-	197,630	183,193
Net income/(expenditure)		12,294	-	12,294	25,414
Transfers between funds	(17)	-	-	-	-
Net movement in funds		12,294	-	12,294	25,414
Reconciliation of funds					
Total funds brought forward	(17)	113,470	-	113,470	88,056
Total funds carried forward	(17)	125,764	-	125,764	113,470

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 17 form part of these accounts.

BALANCE SHEET AS AT 31 AUGUST 2021

Company Registration Number: 04034572

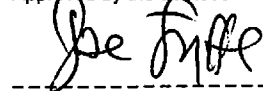
	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(11)	1	310
Total fixed assets		<u>1</u>	<u>310</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	15,330	8,233
Cash at Bank & in Hand		<u>145,531</u>	<u>148,427</u>
Total current assets		<u>160,861</u>	<u>156,660</u>
Liabilities:			
Creditors: Amounts falling due within one year	(14)	35,098	43,500
Net current assets or liabilities		<u>125,763</u>	<u>113,160</u>
Total assets less current liabilities		125,764	113,470
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u>125,764</u>	<u>113,470</u>
The funds of the charity:			
Restricted income funds	(17)	-	-
Unrestricted income funds	(17)	125,764	113,470
Total charity funds		<u>125,764</u>	<u>113,470</u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 12th January 2022



Jane Fyffe

Treasurer

The notes on pages 11 to 17 form part of these accounts.

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Statement of Cash Flows for the year ending 31 August 2021

	Year Ended 31 August 2021 £	Year Ended 31 August 2020 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	12,294	25,414
Add back depreciation	309	310
Deduct investment income	(199)	(4,081)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(7,097)	5,149
Increase/(decrease) in creditors	(8,402)	(20,047)
Net cash used in operating activities	(3,095)	6,745
Cash flows from investment activities:		
Interest	199	4,081
Purchase of fixed assets	-	-
Net cash provided by investing activities	199	4,081
Increase/(decrease) in cash and cash equivalents during the year	(2,896)	10,826
Cash and cash equivalents brought forward	148,427	137,601
Cash and cash equivalents carried forward	145,531	148,427

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are no restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

Costs of raising funds comprise workshops.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Fixtures and Fittings	33.33% on cost
Refurbishment of Leased Premises	50% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity contributes to the private pension of the employee. Costs are included in the Income and Expenditure Account as they occur.

The charity has no liability beyond making the contributions.

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £nil).

Remuneration for essential development services was paid in the year to 4 trustees, and as stated in section 5.3 of the Memorandum and Articles of Association £17,019 (2020: £8,912).

3. Donations and Legacies

	Unrestricted Year Ended 31 August 2021 £	Restricted Year Ended 31 August 2021 £	Total Funds Year Ended 31 August 2021 £	Total Funds Year Ended 31 August 2020 £
Donations	300	-	300	-
	<u>300</u>	<u>-</u>	<u>300</u>	<u>-</u>
Previous reporting period	-	-	-	-

4. Income from charitable activities

	Unrestricted Year Ended 31 August 2021 £	Restricted Year Ended 31 August 2021 £	Total Funds Year Ended 31 August 2021 £	Total Funds Year Ended 31 August 2020 £
Student Fees	141,529	-	141,529	171,996
Catering Income	-	-	-	129
Photocopying Income	-	-	-	143
Friday Seminar Income	360	-	360	60
Events Programme Workshops	750	-	750	35
GroupWork Skills Training	8,828	-	8,828	-
In-House Groupwork Training	2,200	-	2,200	3,409
Supervision Fees	4,200	-	4,200	3,345
Therapy Only	37,187	-	37,187	21,171
Supervision Workshop	9,269	-	9,269	-
Work Reflection Group	2,811	-	2,811	1,473
Membership subscriptions	2,291	-	2,291	1,953
	<u>209,425</u>	<u>-</u>	<u>209,425</u>	<u>203,714</u>
Previous reporting period	<u>203,714</u>	<u>-</u>	<u>203,714</u>	

5. Income from other trading activities

	Unrestricted Year Ended 31 August 2021 £	Restricted Year Ended 31 August 2021 £	Total Funds Year Ended 31 August 2021 £	Total Funds Year Ended 31 August 2020 £
Trading Income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Previous reporting period	<u>-</u>	<u>-</u>	<u>-</u>	

6. Expenditure

	Activities £	Year Ended 31 August 2021 £	Year Ended 31 August 2020 £
Expenditure on charitable activities:			
Administrator's CPD	388	388	180
Assessments	600	600	700
Bursaries	1,500	1,500	1,300
Covid-19 Bursaries	7,000	7,000	-
Catering Supplies	-	-	740
Clerical Support	1,209	1,209	2,824
Courses Director Expenses	600	600	2,029
Courses Director Fees	23,423	23,423	17,158
Cross-Course Seminars	570	570	-
Depreciation	309	309	310
Development Officer Costs	8,232	8,232	9,415
Dissertation	134	134	390
Employment Costs	24,058	24,058	21,178
Essay Marking Fees	1,054	1,054	1,379
Experiential Group Expenses	-	-	305
Experiential Group Fees	5,160	5,160	2,702
Fee Assisted Places	4,095	4,095	-
Foundation Course Convenor Expenses	-	-	180
Foundation Course Convenor Fees	3,576	3,576	3,500
Friday Seminar Expenses	3,179	3,179	2,088
GANNET	-	-	126
GASi Membership Fees	882	882	1,050
Governance and Support Costs	32,612	32,612	30,620
Graduation	-	-	1,946
Groupwork Skills Expenses	3,072	3,072	312
IGA Levy	3,701	3,701	5,189
In-House Training	900	900	1,395
Insurance	398	398	406
Library	430	430	505
NLE Fees	1,721	1,721	-
Outside Seminar Leader Expenses	-	-	1,310
Outside Seminar Speaker Fees	6,777	6,777	6,220
Photocopying	538	538	552
Post, Printing & Stationery	537	537	1,000
Software	180	180	-
Subscriptions	73	73	87
Supervision	2,340	2,340	2,065
Supervision Workshop Expenses	5,926	5,926	-
Supervisors' Fees	13,334	13,334	24,654
Supervisors' Expenses	-	-	2,633
Supervisors Peer Support	2,400	2,400	-
Support for Courses Director	-	-	150
Support Seminar Leaders Expense	-	-	84
Support Seminar Leaders Fees	648	648	843
Telephone	279	279	253
Therapy Intake Interviews	300	300	-
Training Group Analyst Expenses	-	-	3,118
Training Group Analyst Fees	28,297	28,297	26,780
Training Team Interviews	200	200	-
Virus Expenditure	1,431	1,431	4,224
Work Reflection Group Conductor	4,536	4,536	-
Workshops	468	468	-
	197,067	197,067	181,900
Other expenditure:			
General Expenses	563	563	1,293
	563	563	1,293
	197,630	197,630	183,193
Expenditure by fund:			
Restricted		-	-
Unrestricted		197,630	183,193
		197,630	183,193

7. Analysis of expenditure on charitable activities

	Diploma Courses	Foundation Courses	GAN Activities	Qualifying Courses	Therapy Only	Total 2021
	£	£	£	£	£	£
Course Costs	15,505	16,172	46,317	35,898	7,899	121,791
Depreciation	-	-	309	-	-	309
Development Costs	-	-	8,232	-	-	8,232
Employment and Administration	-	-	25,654	-	-	25,654
General Expenses	-	-	463	100	-	563
Governance and Support Costs	-	-	32,612	-	-	32,612
Library	-	-	430	-	-	430
Premises and Overheads	282	291	2,489	307	14	3,383
Subscriptions and Levies	962	683	73	2,938	-	4,656
	<u>16,749</u>	<u>17,146</u>	<u>116,579</u>	<u>39,243</u>	<u>7,913</u>	<u>197,630</u>
Previous reporting period:						
Course Costs	26,109	10,882	6,819	61,767	6,892	112,469
Depreciation	-	-	310	-	-	310
Development Costs	-	-	9,415	-	-	9,415
Employment and Administration	-	-	32,522	150	-	32,672
General Expenses	-	-	1,293	-	-	1,293
Governance and Support Costs	-	-	23,179	-	-	23,179
Library	-	-	505	-	-	505
Premises and Overheads	-	-	2,202	11	-	2,213
Subscriptions and Levies	294	-	87	756	-	1,137
	<u>26,403</u>	<u>10,882</u>	<u>76,332</u>	<u>62,684</u>	<u>6,892</u>	<u>183,193</u>

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	900	900	type of expense
Computer Support	3,125	-	3,125	type of expense
Minor Equipment	346	-	346	type of expense
Employment Costs	8,242	-	8,242	26% of administrators' salary
Office Rent	19,999	-	19,999	type of expense
	<u>31,712</u>	<u>900</u>	<u>32,612</u>	

9. Analysis of staff costs

	Year Ended 31 August 2021 £	Year Ended 31 August 2020 £
Wages and Salaries	31,245	29,469
Redundancy	-	-
Holiday Pay Accrual Adjustment	-	(2,006)
Social Security Costs	-	-
Pension Costs	1,980	1,980
	<u>33,225</u>	<u>29,443</u>
Charitable Activities	24,983	21,788
Support Costs	8,242	7,655
	<u>33,225</u>	<u>29,443</u>

The average number of employees during the year was 1 (previous year: 1).

The charity considers its key management personnel comprises the trustees and Administrator. The total employment benefits, including employer pension contributions of the key management personnel were £33,225 (previous year: £30,626). No employees has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 August 2021 £	Year Ended 31 August 2020 £
Independent examination fees	900	870
	<u>900</u>	<u>870</u>

11. Tangible Fixed Assets

	Refurbishment of Leased Premises	Computers	Fixtures and Fittings	Total
Cost			£	£
At 01.09.20	490	5,931	5,797	12,218
Additions	-	-	-	-
At 31.08.21	490	5,931	5,797	12,218
Depreciation				
At 01.09.20	490	5,621	5,797	11,908
Charge for Year	-	309	-	309
At 31.08.21	490	5,930	5,797	12,217
NET BOOK VALUE				
At 31.08.21	-	1	-	1
At 31.08.20	-	310	-	310

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

	2021	2020
	£	£
Debtors	14,415	7,517
Prepayments	915	716
	<u>15,330</u>	<u>8,233</u>

Debtors and prepayments related to unrestricted funds both in 2021 and 2020.

14. Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors	7,188	13,684
Short-term compensated absences (holiday pay)	600	-
Other creditors and accruals	22,817	27,616
Deferred income	4,493	2,200
Taxation and social security costs	-	-
	<u>35,098</u>	<u>43,500</u>

15. Deferred income

Deferred income comprised student fees paid in advance
 Balance as at 1st September 2020
 Amount released to income earned from charitable activities
 Amount deferred in year
 Balance at 31st August 2021

2,200
(2,200)
4,493
<u>4,493</u>

16. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st September 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 August 2021
	£	£	£	£	£
General Funds	58,470	209,924	(197,630)	(45,883)	24,881
Designated Fund	55,000	-	-	45,883	100,883
	<u>113,470</u>	<u>209,924</u>	<u>(197,630)</u>	<u>-</u>	<u>125,764</u>
Previous reporting period:					
General Funds	39,985	208,607	(183,193)	(6,929)	58,470
Designated Fund	48,071	-	-	6,929	55,000
	<u>88,056</u>	<u>208,607</u>	<u>(183,193)</u>	<u>-</u>	<u>113,470</u>

Name of unrestricted fund:

General Funds

Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

For future redundancy and closure costs

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	1	-	-	1
Cash at bank and in hand	44,648	100,883	-	145,531
Other net current assets/(liabilities)	(19,768)	-	-	(19,768)
Creditors of more than one year	-	-	-	-
Total	<u>24,881</u>	<u>100,883</u>	<u>-</u>	<u>125,764</u>
Previous reporting period:				
Tangible fixed assets	310	-	-	310
Cash at bank and in hand	93,427	55,000	-	148,427
Other net current assets/(liabilities)	(35,267)	-	-	(35,267)
Creditors of more than one year	-	-	-	-
Total	<u>58,470</u>	<u>55,000</u>	<u>-</u>	<u>113,470</u>

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Income and Expenditure Account

	Year Ended 31st August 2021 £	Year Ended 31st August 2020 £
Income		
Catering Income	-	129
Donations	300	-
Friday Seminar Income	360	60
GroupWork Skills Training	8,828	-
Events Programme Workshops	750	35
Investment Income	199	4,081
Work Reflection Group	2,811	1,473
Membership subscriptions	2,291	1,953
Other	-	812
Photocopying Income	-	143
Student Fees	141,529	171,996
In-House Groupwork Training	2,200	3,409
Supervision Fees	4,200	3,345
Therapy Only	37,187	21,171
Supervision Workshop	9,269	-
Total Income	209,924	208,607
Expenditure		
Accountancy Fees	900	870
Administrator's CPD	388	180
Assessments	600	700
Bursaries	1,500	1,300
Covid-19 Bursaries	7,000	-
Catering Supplies	-	740
Clerical Support	1,209	2,824
Computer Support	3,125	2,203
Courses Director Expenses	600	2,029
Courses Director Fees	23,423	17,158
Cross-Course Seminars	570	-
Depreciation	309	310
Development Officer Costs	8,232	9,415
Dissertation	134	390
Employment Costs	32,300	28,619
Essay Marking Fees	1,054	1,379
Experiential Group Expenses	-	305
Experiential Group Fees	5,160	2,702
Fee Assisted Places	4,095	-
Foundation Course Convenor Expenses	-	180
Foundation Course Convenor Fees	3,576	3,500
Friday Seminar Expenses	3,179	2,088
General Expenses	583	1,293
GANNET	-	126
GASI Membership Fees	882	1,050
Graduation	-	1,848
Groupwork Skills Expenses	3,072	312
IGA Levy	3,701	5,189
In-House Training	900	1,395
Insurance	398	406
Library	430	505
Minor Equipment	346	-
Office Rent	19,999	20,000
NLE Fees	1,721	-
Outside Seminar Leader Expenses	-	1,310
Outside Seminar Speaker Fees	6,777	6,220
Photocopying	538	552
Post, Printing & Stationery	537	1,000
Software	180	-
Subscriptions	73	87
Supervision	2,340	2,065
Supervision Workshop Expenses	5,826	-
Supervisors' Fees	13,334	24,854
Supervisors' Expenses	-	2,633
Supervisors Peer Support	2,400	-
Support for Courses Director	-	150
Support Seminar Leaders Expense	-	84
Support Seminar Leaders Fees	648	843
Telephone	279	253
Therapy Intake Interviews	300	-
Training Group Analyst Expenses	-	3,118
Training Group Analyst Fees	28,297	26,780
Trustee Expenses	-	106
Training Team Interviews	200	-
Virus Expenditure	1,431	4,224
Work Reflection Group Conductor	4,536	-
Workshops	468	-
Total Expenditure	197,630	183,193
Surplus/(deficit for year)	12,294	25,414