

# **GROUP ANALYSIS NORTH**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022**

Registered Charity No. 1093824  
Company Registration No. 4034572

# GROUP ANALYSIS NORTH

## INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 6	TRUSTEES ANNUAL REPORT
7	INDEPENDENT EXAMINERS REPORT
8	STATEMENT OF FINANCIAL ACTIVITIES
9	BALANCE SHEET
10	STATEMENT OF CASH FLOWS
11 - 17	NOTES TO THE ACCOUNTS
18	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT (For Management Purposes Only)

## **GROUP ANALYSIS NORTH**

### **Report of the Trustees for the year ended 31<sup>st</sup> August 2022**

The Trustees present their annual Directors' Report and financial statements of the charity for the year ended 31<sup>st</sup> 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 1<sup>st</sup> 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 31<sup>st</sup> 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 7<sup>th</sup> July 2000. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 16<sup>th</sup> 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 <sup>st</sup> 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: 7<sup>th</sup> 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 31<sup>st</sup> 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.

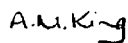
### **Basis of independent examiner's report**

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

Date: 7<sup>th</sup> 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	£	£	£	£
<b>Income from:</b>					
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	-
<b>Total</b>		<b>234,277</b>	<b>-</b>	<b>234,277</b>	<b>209,924</b>
<b>Expenditure on:</b>					
Charitable Activities	(6)	210,038	-	210,038	197,151
Other	(6)	816	-	816	479
<b>Total</b>		<b>210,854</b>	<b>-</b>	<b>210,854</b>	<b>197,630</b>
<b>Net income/(expenditure)</b>		<b>23,423</b>	<b>-</b>	<b>23,423</b>	<b>12,294</b>
Transfers between funds	(16)	-	-	-	-
<b>Net movement in funds</b>		<b>23,423</b>	<b>-</b>	<b>23,423</b>	<b>12,294</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(16)	125,764	-	125,764	113,470
<b>Total funds carried forward</b>	<b>(16)</b>	<b>149,187</b>	<b>-</b>	<b>149,187</b>	<b>125,764</b>

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

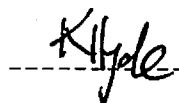
	Notes	2022 £	2021 £
<b>Fixed assets:</b>			
Tangible assets	(10)	923	1
Total fixed assets		<u>923</u>	<u>1</u>
<b>Current assets:</b>			
Stocks	(11)	-	-
Debtors	(12)	5,203	15,330
Cash at Bank & in Hand		170,845	145,531
Total current assets		<u>176,048</u>	<u>160,861</u>
<b>Liabilities:</b>			
Creditors: 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>
<b>The funds of the charity:</b>			
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 £
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
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)
<b>Net cash used in operating activities</b>	<b>26,523</b>	<b>(3,095)</b>
<b>Cash flows from investment activities:</b>		
Interest	176	199
Purchase of fixed assets	(1,385)	-
<b>Net cash provided by investing activities</b>	<b>(1,209)</b>	<b>199</b>
Increase/(decrease) in cash and cash equivalents during the year	25,314	(2,896)
Cash and cash equivalents brought forward	145,531	148,427
<b>Cash and cash equivalents carried forward</b>	<b>170,845</b>	<b>145,531</b>

## 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 £
<b>Expenditure on charitable activities:</b>			
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>
<b>Other expenditure:</b>			
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>
<b>Expenditure by fund:</b>			
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
	<b>13,171</b>	<b>900</b>	<b>14,071</b>	

**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
	<b>13,867</b>	<b>900</b>	<b>14,767</b>	

**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
	<b>31,441</b>	<b>29,443</b>
Charitable Activities	26,725	24,598
Support Costs	4,716	4,845
	<b>31,441</b>	<b>29,443</b>

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**

Cost	Refurbishment of Leased Premises	Computers	Fixtures and Fittings	Total
			£	£
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>
<b>Depreciation</b>				
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>
<b>NET BOOK VALUE</b>				
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 £
<b>Income</b>		
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
<b>Total Income</b>	<b>234,277</b>	<b>209,824</b>
<b>Expenditure</b>		
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
<b>Total Expenditure</b>	<b>210,854</b>	<b>197,630</b>
<b>Surplus/(deficit for year)</b>	<b>23,423</b>	<b>12,294</b>