

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.

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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.

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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.

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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

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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



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.

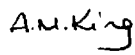
Basis of independent examiner's report

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

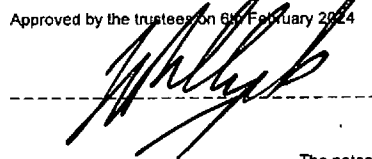
	Notes	Unrestricted £	Restricted £	2023 £	2022 £
Fixed assets:					
Tangible assets	(10)	461	-	461	923
Total fixed assets		461	-	461	923
Current assets:					
Stocks	(11)	-	-	-	-
Debtors	(12)	11,652	-	11,652	5,203
Cash at Bank & in Hand		189,412	-	189,412	170,845
Total current assets		201,064	-	201,064	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
	649	-	649	5,000

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
	5,000	-	5,000

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