

# **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 31<sup>st</sup> August 2024

The Trustees present their annual Directors' Report and financial statements of the charity for the year ended 31<sup>st</sup> 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

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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.

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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

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: 10<sup>th</sup> 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 31<sup>st</sup> 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.

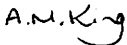
### **Basis of independent examiner's report**

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: 10<sup>th</sup> 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	£	£	£	£
<b>Income from:</b>					
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
<b>Total</b>		<b>314,601</b>	<b>-</b>	<b>314,601</b>	<b>240,540</b>
<b>Expenditure on:</b>					
Charitable Activities	(6)	268,466	-	268,466	245,304
Other	(6)	1,011	-	1,011	559
<b>Total</b>		<b>269,477</b>	<b>-</b>	<b>269,477</b>	<b>245,863</b>
<b>Net income/(expenditure)</b>		<b>45,124</b>	<b>-</b>	<b>45,124</b>	<b>(5,323)</b>
Transfers between funds	(16)	-	-	-	-
<b>Net movement in funds</b>		<b>45,124</b>	<b>-</b>	<b>45,124</b>	<b>(5,323)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(16)	143,864	-	143,864	149,187
<b>Total funds carried forward</b>	<b>(16)</b>	<b>188,988</b>	<b>-</b>	<b>188,988</b>	<b>143,864</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 2024**

Company Registration Number: 04034572

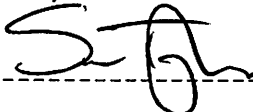
	Notes	Unrestricted £	Restricted £	2024 £	2023 £
<b>Fixed assets:</b>					
Tangible assets	(10)	692	-	692	461
Total fixed assets		692	-	692	461
<b>Current assets:</b>					
Stocks	(11)	-	-	-	-
Debtors	(12)	16,770	-	16,770	11,652
Cash at Bank & in Hand		213,644	-	213,644	189,412
Total current assets		230,414	-	230,414	201,064
<b>Liabilities:</b>					
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		-	-	-	-
<b>Total net assets or liabilities</b>		<b>188,988</b>	<b>-</b>	<b>188,988</b>	<b>143,864</b>
<b>The funds of the charity:</b>					
Restricted income funds	(16)	-	-	-	-
Unrestricted income funds	(16)	188,988	-	188,988	143,864
<b>Total charity funds</b>		<b>188,988</b>	<b>-</b>	<b>188,988</b>	<b>143,864</b>

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 £
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
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
<b>Net cash used in operating activities</b>	<b>21,613</b>	<b>17,311</b>
<b>Cash flows from investment activities:</b>		
Interest	3,657	1,256
Purchase of fixed assets	(1,038)	-
<b>Net cash provided by investing activities</b>	<b>2,619</b>	<b>1,256</b>
Increase/(decrease) in cash and cash equivalents during the year	24,232	18,567
Cash and cash equivalents brought forward	189,412	170,845
<b>Cash and cash equivalents carried forward</b>	<b>213,644</b>	<b>189,412</b>

## 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
	£	£	£
<b>Expenditure on charitable activities:</b>			
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
	<b>268,466</b>	<b>268,466</b>	<b>245,304</b>
<b>Other expenditure:</b>			
General Expenses	1,011	1,011	559
	<b>1,011</b>	<b>1,011</b>	<b>559</b>
	<b>269,477</b>	<b>269,477</b>	<b>245,863</b>

## 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	<u>4,743</u>
Balance at 31st August 2024	<u>4,743</u>

## 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
<b>Income</b>	<b>£</b>	<b>£</b>
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	890	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
<b>Total Income</b>	<b>314,601</b>	<b>240,540</b>
<b>Expenditure</b>		
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
<b>Total Expenditure</b>	<b>289,477</b>	<b>245,863</b>
<b>Surplus/(deficit) for year</b>	<b>45,124</b>	<b>(5,323)</b>