

GROUP ANALYSIS NORTH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

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 2025

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

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are:

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

The charity's main activities are:

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

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

A review of our achievements and performance

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

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

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

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

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

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

In person foundation course – 12

Online foundation course – 10

Diploma course – 8

Qualifying course – 21

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

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

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

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

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

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

The "Leeds" Supervision group continued to meet.

In-house training

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

Groupwork Skills course

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

OPD services/partnership

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

Neurodiversity

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

Curriculum review and new sexuality module

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

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

Placement directory, support and liaison

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

Financial review

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

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

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

Investment powers and policy

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

Reserves policy and going concern

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

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

Risk management

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

Plans for Future Periods

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

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

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

Structure, governance and management

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

Appointment of Trustees

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

Trustee induction and training

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

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

Organisation

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

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

Related parties and co-operation with other organisations

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

Reference and administrative information

Charity Name: Group Analysis North

Charity Number: 1093824

Company Registration Number: 4034572

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Directors and trustees

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

Key management personnel: Trustees and Directors

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

Senior Managers

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

Registered Office

Newlands Estate
315 Chorley New Road
Bolton
BL1 5BP

Independent Examiners

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

Bankers

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

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Trustees' responsibilities in relation to the financial statements

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

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

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

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

By order of the Board of Trustees

Fiona Parker
Chair

Date: 3rd March 2026

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

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

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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



James Hilton Jones FCCA

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

Date: 3rd March 2026

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

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

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

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

BALANCE SHEET AS AT 31 AUGUST 2025

Company Registration Number: 04034572

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

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

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

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

Approved by the trustees on 3rd March 2026

----- Sean Taylor

Deputy Chair

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

Statement of Cash Flows for the year ending 31 August 2025

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

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

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

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

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

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

(b) Funds structure

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

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

Further details of each fund are disclosed in note 16.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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

(g) Costs of raising funds

Costs of raising funds comprise workshops.

(h) Charitable Activities

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

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

(i) Tangible fixed assets and depreciation

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

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

(j) Realised gains and losses

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

(k) Pensions

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

The charity has no liability beyond making the contributions.

(l) Debtors

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

(m) Creditors and provisions

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

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

2. Related party transactions and trustees' expenses and remuneration

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

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

3. Donations and Legacies

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

Previous reporting period

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

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

4. Income from charitable activities

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

Previous reporting period

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

5. Income from other trading activities

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

Previous reporting period

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

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

6. Expenditure

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

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

6. Expenditure

Expenditure on charitable activities:

Expenditure by fund:

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

7. Allocation of governance and support costs

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

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

Previous reporting period

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

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

8. Analysis of staff costs

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

A proportion of salary costs is charged to Clerical Support.

8. Analysis of staff costs

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

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

9. Independent Examiner Fees

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

10. Tangible Fixed Assets

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

11. Stocks

The charity does not hold stocks of any items.

12. Analysis of debtors

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

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

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

13. Creditors: amounts falling due within one year

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

14. Deferred income

Deferred income comprised student fees paid in advance

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

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

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

16. Analysis of charitable funds

Analysis of movements in unrestricted funds

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

Previous reporting period:

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

Name of unrestricted fund:

General Funds

Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

For future redundancy and closure costs

17. Analysis of net assets between funds

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

Previous reporting period:

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

18. Financial Instruments

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

Income and Expenditure Account

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