

NETWORK COUNSELLING AND TRAINING LIMITED

England & Wales · Charity number 292801

Details

Other names NETWORK COUNSELLING LIMITED

Status Registered

Legal form Charitable company

Company number [01951370](#)

Registered 1985-11-11

Register [View on the Charity Commission register](#)

Contact

Address Network Counselling & Training Ltd
Elm Park
Filton
Bristol
BS34 7PS

Phone 01179507271

Email info@network.org.uk

Website <http://www.network.org.uk>

Activities

Objects: THE RELIEF OF DISTRESS IN PEOPLE WITH PSYCHOLOGICAL AND EMOTIONAL PROBLEMS IN SUCH WAYS AS THE BOARD OF DIRECTORS MAY THINK FIT IRRESPECTIVE OF GENDER, ETHNIC ORIGIN, DISABILITY, SEXUAL ORIENTATION, AGE OR RELIGION. THIS IS TO BE UNDERTAKEN BY:(I) THE PROVISION OF COUNSELLING AND RELATED SERVICES WITHIN A CHRISTIAN ETHOS AND FOLLOWING CHRISTIAN PRINCIPLES(II) THE PROVISION OF TRAINING AND EDUCATION IN PASTORAL COUNSELLING AND OTHER RELATED SUBJECT AREAS

Activities: To promote physical, mental, emotional and spiritual health and well-being in the context of a Christian ethos by:-providing professional counselling and related services on an affordable basis;-providing a range of educational and training opportunities in counselling and related areas;-providing other opportunities for personal, psychological and spiritual development.

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Bath And North East Somerset
- Bristol City
- North Somerset
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£394,716	£342,147	-	-
2024-07-31	£344,192	£332,081	-	-
2023-07-31	£337,172	£331,795	-	-
2022-07-31	£272,120	£300,150	-	-
2021-07-31	£295,804	£241,253	-	-

Trustees

Name	Role	Appointed
Rev Simon John Taylor	Chair	2021-09-02
Anna Lilian Vigars		2023-07-17
EILEEN CAHILL		2011-07-18
Helen Jill Britten		2023-07-17
Nigel Willoughby		2025-04-07

Accounts

NETWORK COUNSELLING AND TRAINING LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2025

Company Number 01951370

Charity Number 292801

NETWORK COUNSELLING AND TRAINING LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2025

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NETWORK COUNSELLING AND TRAINING LIMITED

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 31 JULY 2025

Status

The company is a registered charity and limited by guarantee. The working name it uses is Network Counselling and Training.

Trustees

Eileen Cahill (Chair)
Anna Vigars
Helen Britten
Simon Taylor
Nigel Willoughby (Appointed 7 April 2025)

Company Secretary

Mat Ray

Senior Management Team

Mat Ray (CEO)
Anne Duke (Head of Training)

Registered office

Elm Park
Filton
Bristol BS34 7PS

Independent Examiner

Joshua Kingston Bsc (Hons) FCA
Burton Sweet Limited
The Clock Tower, 5 Farleigh Court,
Old Weston Road,
Flax Bourton, Bristol BS48 1UR

Bankers

HSBC Bank plc
11 Canford Lane
Westbury-on-Trym
Bristol BS9 3DE

CAF Bank plc
PO Box 289
West Mallory
Kent ME19 4TA

Bank of Scotland
PO Box 208
21 Prince Street
Bristol BS99 7JG

Triodos Bank UK Ltd
Deanery Road
Bristol
BS1 5AS

Solicitors

Capstone Solicitors
62 Gloucester Road
Bristol BS8 4AN

ABOUT NETWORK

Our objectives

Network's purpose and objectives are to promote mental, emotional and spiritual health and wellbeing in the context of a Christian ethos by:

- Providing professional counselling and related services
- Providing a range of educational and training opportunities in counselling and related areas
- Providing other opportunities for personal, psychological and spiritual development.

Meeting our objectives

Providing affordable counselling to adults:

- We offer up to 24 weekly sessions, either face-to-face or online.
- Counselling is provided by trainee counsellors on our advanced diploma course or similar level course at other local training centres.
- All counsellors are managed and supported by Network staff and receive external professional supervision.

Training people in counselling skills:

- We are a nationally accredited provider of counselling skills training.
- We run courses at different levels:
 - Advanced Diploma in Counselling, accredited by the British Association for Counselling and Psychotherapy and the National Counselling and Psychotherapy Society
 - Advanced Certificate in Counselling Skills, quality assured by the National Counselling and Psychotherapy Society
 - Introductory and basic level courses in counselling and listening skills
 - Continuing Professional Development training for other organisations

Network is financed through a mix of earned income from training fees, room hire and counselling payments as well as donated money from individuals, trusts and grant-makers.

Network's constitution

Network is constituted as a company limited by guarantee (Company No. 01951370) and governed by its Memorandum and Articles of Association dated 16 July 2008. It was registered with the Charity Commission on 11 November 1985 (Charity No. 292801).

Public Benefit

The Trustees have given due regard to the public benefit guidance issued by the Charity Commission and are confident that Network meets Charity Commission requirements. Network confers public benefit by providing low-cost counselling to those who need it.

Risk Management

The Trustees met regularly throughout year and received regular reports to inform their risk assessments and mitigating actions. They continue to review the major risks to which the charity is exposed and measures are in place to mitigate these risks.

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2025

The year in context

Year 1 – Transformation (2022–23)

Facing a challenging financial outlook, Network undertook significant change in 2022–23. We launched a fundraising appeal, introduced payment for counselling, closed the counsellor volunteering programme and invested in strengthening our database and systems. These steps laid the foundations for a more stable and sustainable future.

Year 2 – Consolidation (2023–24)

Network focused on strengthening core operations. We improved client payment systems, streamlined processes, enhanced counsellor induction and began fostering a healthier organisational culture with greater attention to preventing burnout. We also launched the Access Fund, expanding affordable access to counselling.

Year 3 – Growth (2024-25)

Continuing to build on the progress of the previous two years, this year has seen an emphasis on development. We have grown our counselling services, updated our teaching curriculum and continued to upgrade our systems. We have also been building relationships with other counselling organisations across the city.

The year in numbers:

3,299 Counselling sessions

50 Counsellors

90 Students total over all courses

98% of clients rate us Excellent or Very Good

9am-10pm opening times

40% growth in room hire

250 sessions at £5 Access Fund

4 networking events hosted

Training

This year saw Network continue to provide high quality training at all levels. Introductory evening courses proved popular, teaching the basics of listening skills and the Person-Centred approach. Our sold-out Advanced Certificate equipped students with high levels of counselling skills. And our two-year Advanced Diploma course prepared students to be professional counsellors. This included theory, practice and the deep personal development needed to work with vulnerable people and challenging issues. In October 2024 we saw 16 diploma students graduate, ready to take their first steps as professional counsellors.

Significant work was done on refreshing our curriculum, ensuring that we continue to prepare counsellors for a changing world. We reviewed the language and case studies and wrote new content on power and privilege. Tutor Louise Mill rewrote a module on faith and former tutor Emma Duncan spent time benchmarking our curriculum against the most recent professional frameworks.

How we measure success

Both our certificate and diploma courses are checked by external professional bodies, ensuring that we are meeting the highest standards. Again this year we were praised by the BACP and the NCPS for the quality of our teaching and learning.

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2025

We also gather student feedback:

"The tutors are very knowledgeable and their unique backgrounds offer a great balance of experience and expertise for aspiring counsellors to learn from."

"The course is really well structured. The knowledge we learn is acquired gradually at a good pace so that it never seems overwhelming. The course tutors are wonderful!"

Challenge: Student recruitment

This year we have struggled to fill our Advanced Diploma course again. Despite investing in a Google Ads campaign, we saw a lack of appropriate applicants. We have continued to work on this area and hope for a larger cohort next year.

Counselling

This year, Network has provided more counselling than ever before - 3,299 sessions of high quality, one-to-one work: 20% more sessions than last year. In total we've supported over 300 individual clients.

To achieve this there has been steady behind-the-scenes development work. Clients can now use our website to directly book initial assessments, then quickly get allocated a counsellor – so more people in crisis are getting help sooner. We have also opened the building for longer; Monday to Friday, 9am to 10pm. We are finding increasing numbers of clients wanting to come in the evenings.

One of the main reasons we have grown is the great work our Clinical Lead has put into recruiting external students for our placement. We now have students coming from a number of well-respected local universities and colleges for a placement here at Network. This really boosts our capacity to deliver affordable counselling sessions.

To manage the growing counselling department, we have implemented regular caseload management meetings with each individual student counsellor. This allows adds value to our placement – we are better able to support and advise trainee counsellors. At the same time, we can better understand the needs of our clients, and hear the stories of transformation.

We have continued to use our Access Fund to provide heavily subsidised counselling sessions to those who need it most. This year 7.5% of our sessions cost clients just £5. We are so grateful to funders who have prioritised this, enabling us to help clients who have run into financial difficulties, or who live on extremely low incomes.

How we measure success

We continue to use the well-respected Warwick-Edinburgh Mental Wellbeing Scale to measure the impact on our clients' lives. 98% of clients report that their life has changed for the better – and almost 60% say that they have seen 'a great deal' of positive change. And 80% of our clients tell us they would recommend us to a friend or family member.

In addition, we love to collect informal feedback:

"The sessions helped me through the worst months of my life... I can't thank my counsellor enough."

"When I began coming to Network, I was feeling utterly desperate, desolate and despairing... six months later I was a transformed person."

"My counsellor did more for me in 6 weeks than anyone has done in my life."

"It has been life changing for me."

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2025

Challenge: complex client work

This year we saw a significant rise in the complexity and severity of the issues clients brought to counselling. More people than ever came to us presenting with trauma, childhood sexual abuse, neurodiversity and mental illness. These are no longer specialist exceptions but rather a regular part of our caseload.

Other achievements

Networking

This year we have established ourselves as a hub for counselling charities across Bristol by hosting a quarterly meet-up. This an idea developed by Operations Manager June Heath. It is a high value meeting – allowing us to share best practice, swap practical tips, and also encourage and support each other. Over the year, we have seen representatives from 20 different charities.

Developing teamwork

This year the leadership team has grown a strong sense of teamwork. Meeting together weekly, we have built healthy working relationships and are able to support each other and work together to meet challenges and plan the future of the organisation.

Looking ahead

Continue - We will continue with what makes Network special: We will continue to deliver high quality, professionally recognised training, keeping up with the profession-wide SCOPED change process. We will continue to provide low-cost counselling to as many people as we can, listening and supporting them as they deal with life's biggest challenges. And we will continue to look for ways to make our systems more efficient and effective.

Celebrate - We look forward to celebrating our 40th anniversary in March 2026.

Grow - We will look for opportunities to grow Network's impact. That may be through developing new training offers, through increasing our counselling capacity or through finding new ways to partner with and support others across the city and region.

Financial Review

This year has seen a 15% growth in income compared to last year. This has been due to a significant increase in our counselling income and room hire income, as well as a modest rise in our training income.

	2024-25	2023-4	change
Training	£213,238	£203,273	+5%
Counselling	£87,186	£68,968	+26%
Room hire	£26,778	£19,188	+40%

Our voluntary income has also risen due to receiving a number of grants. Sadly grant income remains difficult to predict.

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2025

The breakdown of our income remains very similar to last year's:

	2024-25	2023-24
Training	54%	59%
Counselling income	22%	20%
Room hire	7%	6%
Investment income	1%	1%
Total earned income	84%	85%
Individuals and churches	7%	9%
Trusts	9%	6%
Total voluntary income	16%	15%

On the expenditure side, we have been able to control our spending despite rising costs across the year. As a result we have generated a surplus which we will hold in reserve for future costs. This means Network can report that it is a *going concern*. We hold enough cash to meet immediate expenses and have a steady income across a number of streams. We hold reserves in line with our reserves policy:

Reserves policy: The Trustees' approved reserves policy is to hold £45,000 – three months' payroll – in reserve. Our cash reserves met this policy at all times during the year. We review this policy annually.

Thanks

Finally, we would like to thank all who have made this year possible:

Trusts and grants including Benefact, National Lottery Awards for All, Quartet and The Grace Trust. We are particularly grateful to the smaller trusts who faithfully support us through the years: Four Winds Trust, Fitton Trust, Leonard Laity Stoate Charitable Trust, and Lambury Charitable Trust.

Supporters who have made generous donations to our work or upheld us in prayer.

Staff team including managers, tutors and administrators. And our freelancers who assess clients, supervise students and teach evening classes. Their can-do attitude means we can respond to new challenges.

Counsellors – both Network students and those studying elsewhere. Their week-by-week dedication and skill makes a tangible difference in the lives of our clients.

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Network Counselling & Training Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

DECLARATION

The annual report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and was approved by the Board of Trustees on:

..9th February 2026.....

Signed on its behalf by:



.....

Eileen Cahill, Chair of Trustees

NETWORK COUNSELLING AND TRAINING LIMITED
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 JULY 2025

Independent examiner's report to the trustees of Network Counselling & Training Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston

Joshua Kingston Bsc (Hons) FCA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 9th February 2026

NETWORK COUNSELLING AND TRAINING LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 JULY 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Donations and legacies	2	35,060	29,000	64,060	50,139
Other trading activities	3	26,778	-	26,778	19,188
Investment income		3,454	-	3,454	2,624
Charitable activities	4	300,424	-	300,424	272,241
Total income		365,716	29,000	394,716	344,192
Expenditure on:					
Raising funds	5	8,262	-	8,262	8,278
Charitable activities	6	312,077	21,808	333,885	323,803
Total expenditure		320,339	21,808	342,147	332,081
Net income/(expenditure)		45,377	7,192	52,569	12,111
Transfers between funds	17	-	-	-	-
Net movement in funds		45,377	7,192	52,569	12,111
Total funds at 1 August 2024	17	569,838	36,551	606,389	594,278
Total funds at 31 July 2025	17	615,215	43,743	658,958	606,389

The charity has no recognised gains or losses other than the results for the year as set out above

All of the activities of the charity are classed as continuing

Prior year fund comparatives are shown in note 11

The notes on pages 11 to 19 form part of these financial statements

NETWORK COUNSELLING AND TRAINING LIMITED

BALANCE SHEET

AS AT 31 JULY 2025

Company No. 01951370

	Note	2025 £	2024 £
Fixed Assets			
Tangible assets	12	834,115	849,358
Current Assets			
Debtors	13	7,128	3,449
Cash at bank and in hand		<u>170,782</u>	<u>132,017</u>
		177,910	135,466
Creditors : Amounts falling due within one year	14	<u>(80,619)</u>	<u>(94,999)</u>
Current Assets Less Current Liabilities		97,291	40,467
Creditors : Amounts falling due after more than one year	15	(272,448)	(283,436)
Net assets		<u>658,958</u>	<u>606,389</u>
Funds			
Unrestricted funds	18	615,215	569,838
Restricted funds	18	43,743	36,551
		<u>658,958</u>	<u>606,389</u>

For the year in question, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

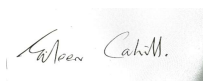
Directors' responsibilities;

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476.

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.

These financial statements were approved by the trustees on 9th February 2026 and are signed on their behalf by:



Eileen Cahill
Chair of Trustees

The notes on pages 11 to 19 form part of these financial statements

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2025

1 Accounting policies

- a) The financial statements have been prepared in accordance with the historical cost convention and 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) issued in October 2019 and the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity is a public benefit entity as defined under FRS102.

The trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern and therefore the financial statements are prepared on the going concern basis. Please see going concern comments in the Financial Review section of the Trustee's Report for more details of this justification.

- b) All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.
- c) Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.
- d) Legacies are recognised when the charity is legally entitled to the legacy and the amount can be quantified with reasonable accuracy. Entitlement is regarded as the earlier of the charity being notified of an impending distribution or the legacy being received.
- e) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.
- f) Raising funds costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.
- g) Expenditure on tangible assets is capitalised if the cost of any item exceeds £1,000.
- h) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:
- | | |
|---------------------|-------------------|
| Freehold Property | 2% straight line |
| Leasehold Property | 50 years |
| Plant & Machinery | 4% straight line |
| Fixtures & fittings | 25% straight line |
- i) Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds, unless designated by the Trustees.
- j) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.
- k) The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the period.

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2025

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charitable donations and grants	35,060	29,000	64,060
	<u>35,060</u>	<u>29,000</u>	<u>64,060</u>

Prior year comparative

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable donations and grants	45,139	5,000	50,139
	<u>45,139</u>	<u>5,000</u>	<u>50,139</u>

3 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Room hire	26,778	-	26,778	19,188
	<u>26,778</u>	<u>-</u>	<u>26,778</u>	<u>19,188</u>

All income from other trading activities in 2024 was unrestricted.

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Training	213,238	-	213,238
Counselling client payments	87,186	-	87,186
	<u>300,424</u>	<u>-</u>	<u>300,424</u>

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2025

4 Income from charitable activities (*continued*)

Prior year comparative	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Training	203,273	-	203,273
Counselling client payments	68,968	-	68,968
	<u>272,241</u>	<u>-</u>	<u>272,241</u>

5 Expenditure on raising funds

	Total Funds 2025 £	Total Funds 2024 £
Fundraising costs	8,262	8,278
	<u>8,262</u>	<u>8,278</u>

6 Charitable activities expenditure

	Total Funds 2025 £	Total Funds 2024 £
<i>Direct costs</i>		
Premises costs	-	157
Training costs	18,553	5,448
Sundry counselling costs	-	50
Counsellor supervision	24,024	29,518
Wages and salaries	106,275	119,913
<i>Support costs</i>		
Rent and rates	4,439	3,677
Repairs and maintenance	4,473	4,245
Cleaning	9,523	7,221
Utilities	7,573	7,907
Printing, postage & stationery	2,873	2,356
Telephone	1,025	912
Insurance	3,850	3,631
Legal & professional fees	9,100	7,203
Sundry support costs	4,537	4,753
Household costs	-	66
IT	4,729	9,381
Wages & salaries	83,325	68,719
Other staff costs	1,268	383
Depreciation	19,827	19,445
Governance costs (note 7)	2,872	3,027
Loan interest	22,393	24,940
Bad debts	3,226	851
	<u>333,885</u>	<u>323,803</u>

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2025

7 Governance Costs

	Total Funds 2025 £	Total Funds 2024 £
Independent examiner's fee:		
For current independent examination	1,656	1,494
For current year accounts preparation	1,104	996
Trustees meeting costs	112	537
	<u>2,872</u>	<u>3,027</u>

8 Net income/expenditure for the year

This is stated after charging:

	Total Funds 2025 £	Total Funds 2024 £
Depreciation	19,827	19,445
Independent examiner's fee	2,760	2,490
Trustee expenses	-	475

No Trustees received any remuneration during the year or the previous year.

No trustee was reimbursed for expenses. (2024: One was reimbursed £475).

Aggregate donations from Trustees, key management personnel and related parties were £6,800 (2024: £2,500).

9 Staff costs and numbers

The aggregate payroll costs were:

	Total Funds 2025 £	Total Funds 2024 £
Wages and salaries	168,630	180,183
Social security costs	12,080	5,590
Employer's pension contributions	2,825	2,859
	<u>183,535</u>	<u>188,632</u>

No employee received emoluments of more than £60,000.

The Trustees consider themselves, along with the Chief Executive and Head of training to be the key management personnel of the charity. During the year, the Chief Executive was paid total employment benefits (gross salary, employer's NI and employer's pension) of £35,694 (2024: £33,927). Employment benefits for both key management personnel totalled £61,734.

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2025

9 Staff costs and numbers (*continued*)

The average number of employees during the year was as follows:

	Total 2025 No.	Total 2024 No.
Average headcount of employees	11	13

10 Taxation

The charity is exempt from corporation tax on its charitable activities.

11 Prior year fund comparatives

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from:			
Donations and legacies	45,139	5,000	50,139
Other trading activities	19,188	-	19,188
Investment income	2,624	-	2,624
Charitable activities	272,241	-	272,241
Total income	339,192	5,000	344,192
Expenditure on:			
Raising funds	8,278	-	8,278
Charitable activities	322,549	1,254	323,803
Total expenditure	330,827	1,254	332,081
Net expenditure	8,365	3,746	12,111
Transfers between funds	-	-	-
Total funds at 1 August 2023	561,473	32,805	594,278
Total funds at 31 July 2024	569,838	36,551	606,389

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2025

12 Tangible fixed assets

	Freehold Property	Leasehold Property	Plant & Machinery £	Fixtures & Fittings £	Total £
Cost					
At 1 August 2024	928,889	43,361	46,290	42,093	1,060,633
Additions	-	-	-	4,584	4,584
At 31 July 2025	<u>928,889</u>	<u>43,361</u>	<u>46,290</u>	<u>46,677</u>	<u>1,065,217</u>
Depreciation					
At 1 August 2024	111,469	11,423	46,290	42,093	211,275
Charge for the year	18,578	867	-	382	19,827
At 31 July 2025	<u>130,047</u>	<u>12,290</u>	<u>46,290</u>	<u>42,475</u>	<u>231,102</u>
Net book value At 31 July 2025	<u>798,842</u>	<u>31,071</u>	<u>-</u>	<u>4,202</u>	<u>834,115</u>
At 31 July 2024	<u>817,420</u>	<u>31,938</u>	<u>-</u>	<u>-</u>	<u>849,358</u>

The leasehold property, leasehold improvements and certain other assets are situated in Knowle, Bristol and are used by our partner charity, Filwood Hope (see note 17).

The trustees have chosen to carry the above freehold property at cost less depreciation.

13 Debtors

	2025 £	2024 £
Other debtors	7,128	3,449
	<u>7,128</u>	<u>3,449</u>

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Social security and other taxes	8,179	66
Accruals and deferred income	31,569	50,698
Other creditors	40,871	44,235
	<u>80,619</u>	<u>94,999</u>

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2025

15 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Other creditors	272,448	283,436
	<u>272,448</u>	<u>283,436</u>

Included within other creditors due within 1 year and after more than 1 year is a loan from Triodos Bank. The Bank holds a fixed and floating charge over the land at Elm Park, Filton, Bristol as security for repayment of the loan.

16 Deferred income

Deferred income comprises of receipts in advance of courses that had not been undertaken during the year.

	2025	2024
	£	£
Balance as at 1 August 2024	40,996	20,304
Amount released to income from charitable activities	(30,376)	(13,794)
Amount deferred in the year	10,900	34,486
Balance as at 31 July 2025	<u>21,520</u>	<u>40,996</u>

17 Movement in funds

	At 1 Aug 2024 £	Income £	Expenditure £	Transfers £	At 31 Jul 2025 £
Unrestricted funds					
General reserve	569,838	365,716	(320,339)	-	615,215
	<u>569,838</u>	<u>365,716</u>	<u>(320,339)</u>	<u>-</u>	<u>615,215</u>
Restricted funds					
Filwood Hope	31,938	-	(867)	-	31,071
Clinical lead salary	-	20,000	(10,264)	-	9,736
Curriculum Update	-	550	(550)	-	-
Access Fund	4,613	8,450	(10,127)	-	2,936
	<u>36,551</u>	<u>29,000</u>	<u>(21,808)</u>	<u>-</u>	<u>43,743</u>
Total funds	<u>606,389</u>	<u>394,716</u>	<u>(342,147)</u>	<u>-</u>	<u>658,958</u>

The majority of our supporters donate towards the work of Network as a whole, entrusting us to steward their donations well and use them where they are most needed. Some funds are donated with specific requirements around what they are spent on.

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2025

17 Movement in funds (continued...)

Restricted funds

Filwood Hope - The Filwood Hope fund was set up during the year ended 30 June 1994 when the company received a gift of £60,000 from the Mervyn Scott-Lindsey Trust to enable the setting up of a drop-in centre in the Knowle West district of Bristol. The company purchased a leasehold property in Knowle West with a term of 123 years for the use of Filwood Hope Project. Substantial improvements were made to the property using funds designated for the purpose. The Filwood Hope Project now operates as a separate charity with its own trustees. The movements above represent the depreciation of the original investment in the property and the subsequent improvements.

Access fund - This new project allows Network to offer counselling at a significantly reduced cost for clients who would otherwise not be able to afford counselling.

Clinical lead salary - This fund allows Network to offer counselling at a significantly reduced cost to those clients whose circumstances mean they could not otherwise afford it.

Curriculum Update - This fund pays the salary of the staff managing our counselling service.

Movement in funds - prior year

	At 1 Aug 2023 £	Income £	Expenditure £	Transfers £	At 31 Jul 2024 £
Unrestricted funds					
General reserve	561,473	339,192	(330,827)	-	569,838
	<u>561,473</u>	<u>339,192</u>	<u>(330,827)</u>	<u>-</u>	<u>569,838</u>
Restricted funds					
Filwood Hope	32,805	-	(867)	-	31,938
Access Fund	-	5,000	(387)	-	4,613
	<u>32,805</u>	<u>5,000</u>	<u>(1,254)</u>	<u>-</u>	<u>36,551</u>
Total funds	<u>594,278</u>	<u>344,192</u>	<u>(332,081)</u>	<u>-</u>	<u>606,389</u>

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2025

18 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	803,044	31,071	834,115
Loans	(309,529)	-	(309,529)
Other net assets	121,700	12,672	134,372
	<u>615,215</u>	<u>43,743</u>	<u>658,958</u>

Analysis of net assets between funds - prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	817,420	31,938	849,358
Loans	(327,185)	-	(327,185)
Other net assets	79,603	4,613	84,216
	<u>569,838</u>	<u>36,551</u>	<u>606,389</u>

19 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £10 each.

20 Related party transactions

There are no further related party transactions in this year or the prior year other than those reported elsewhere in these financial statements.

Accounts

NETWORK COUNSELLING AND TRAINING LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2024

Company Number 01951370

Charity Number 292801

NETWORK COUNSELLING AND TRAINING LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2024

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NETWORK COUNSELLING AND TRAINING LIMITED

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 31 JULY 2024

Status

The company is a registered charity and limited by guarantee. The working name it uses is Network Counselling and Training.

Trustees

Eileen Cahill (Chair)
Anna Vigers
Helen Britten
Stephen Lyne (Treasurer) (Resigned 31 July 2024)
Simon Taylor

Company Secretary

Mat Ray

Senior Management Team

Mat Ray CEO
Anne Duke Head of Training

Registered office

Elm Park
Filton
Bristol BS34 7PS

Independent Examiner

Joshua Kingston ACA
Burton Sweet Limited
The Clock Tower, 5 Farleigh Court,
Old Weston Road,
Flax Bourton, Bristol BS48 1UR

Bankers

HSBC Bank plc
11 Canford Lane
Westbury-on-Trym
Bristol BS9 3DE

CAF Bank plc
PO Box 289
West Malling
Kent ME19 4TA

Bank of Scotland
PO Box 208
21 Prince Street
Bristol BS99 7JG

Triodos Bank UK Ltd
Deanery Road
Bristol
BS1 5AS

Solicitors

Capstone Solicitors
62 Gloucester Road
Bristol BS8 4AN

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2024

ABOUT NETWORK

Our objectives

Network's purpose and objectives are to promote mental, emotional and spiritual health and wellbeing in the context of a Christian ethos by:

- Providing professional counselling and related services
- Providing a range of educational and training opportunities in counselling and related areas
- Providing other opportunities for personal, psychological and spiritual development.

Meeting our objectives

Providing affordable counselling to adults:

- We offer up to 24 weekly sessions, either face-to-face or online
- Counselling is provided by trainee counsellors on our advanced diploma course or similar level course at other local training centres.
- All counsellors are managed and supported by Network staff and receive external professional supervision.

Training people in counselling skills:

- We are a nationally accredited provider of counselling skills training
- We run courses at different levels:
 - Advanced Diploma in Counselling, accredited by the British Association for Counselling and Psychotherapy and the National Counselling and Psychotherapy Society
 - Advanced Certificate in Counselling Skills, quality assured by the National Counselling and Psychotherapy Society
 - Introductory and basic level courses in counselling and listening skills
 - Continuing Professional Development training for other organisations

Network is financed through a mix of earned income from training fees, room hire and counselling payments as well as donated money from individuals, trusts and grant-makers.

Network's constitution

Network is constituted as a company limited by guarantee (Company No. 01951370) and governed by its Memorandum and Articles of Association dated 16 July 2008. It was registered with the Charity Commission on 11 November 1985 (Charity No. 292801).

Public Benefit

The Trustees have given due regard to the public benefit guidance issued by the Charity Commission and are confident that Network meets Charity Commission requirements. Network confers public benefit by providing low-cost counselling to those who need it.

Risk Management

The Trustees met regularly throughout year and received regular reports to inform their risk assessments and mitigating actions. They continue to review the major risks to which the charity is exposed and measures are in place to mitigate these risks.

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2024

COUNSELLING 2023-2024

During 2023-24, Network saw 240 clients, providing 2,644 counselling sessions. There has been an 18% growth in counselling sessions compared to the previous year.

Every client is different. Some come to us with specific, recent challenges like bereavement or redundancy. Others want to address historic traumas which they have been carrying for many years. Still others are looking for support with neurodiversity or mental ill health. Our person-centred counselling model means that no two client journeys are the same.

This year we continued to use the *Warwick Edinburgh Mental Wellbeing Scale* to measure the impact of counselling on the client. By asking clients the same set of questions in their first and last sessions, we are able to see changes. Although every client is different, we usually see a marked change in wellbeing. In particular we often note a significant improvement in their ability to engage with relationships – to be interested in others and to allow them to get close. Clients also report feeling significantly more positive about their future.

One client wrote:

"Network has helped me let go of trauma I've held on to for far too long. Finally after many years, you helped me open up and move forward... I feel unburdened, able to cope with whatever I need to deal with. Now I've got mental tools I can use to change my response."

There is no doubt that we are seeing an increase in the complexity of presenting issues within our client group. About half our clients tell us that they have an established mental health diagnosis – an increase of about 16% on the previous year. And we are seeing significant numbers of people with a history of childhood sexual abuse. Neurodiversity is another topic which is increasingly brought to the counselling room. Our counsellors can find the work challenging, so it's vital they are supported by our team and their external supervisors.

TRAINING 2023-2024

This year Network trained over 75 people at all levels of listening and counselling skills.

We ran three Introductory courses which cover listening skills and a basic introduction to person-centred counselling. In response to demand, we offered a day-time Introductory course for the first time.

We celebrated with 17 students achieving their Advanced Certificate in Counselling Skills following our one-year course. Many who do this course go on to study for their Advanced Diploma with us.

Our two-year Advanced Diploma in Counselling is the course which gives students professional status. This is now accredited by two important professional bodies – the BACP and the NCPS. We were thrilled to see 16 students graduate at the end of the year. Many graduates go on to set up in private practice. We encourage them to maintain a relationship with Network – whether it's booking our counselling rooms, coming to CPD events or applying to work with us. Our goal is to build a strong community of counsellors who are committed to meeting the needs of our city and beyond.

Curriculum review and update

It is vital that the courses we teach prepare people to be counsellors in today's world. Towards this end, we began updating the curriculum, a project that will run for several years. We reviewed and updated the language and case studies throughout the course materials, ensuring they better reflect our diverse world. We have also refreshed the course's approach to power and privilege – ensuring that all students understand the power dynamics at work in the counselling room.

One graduate wrote:

"Since completing the Advanced Diploma at Network, my life as a counsellor continues to grow and develop. I have experienced a range of counselling work. In the first year I worked for a Bristol

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2024

counselling agency, then an organisation commissioned by the NHS. I also started in private practice, working from home. At times this work brings challenges, as well as joy and new ways of learning, leaving me curious, interested and fluid within the journey I am on."

NETWORK'S ACHIEVEMENTS

The year from August 2023 to July 2024 was the second year of the three year transformation plan, devised to enable Network to meet current challenges and become fit for the future. The plan is wide in scope – reviewing finances, systems and the way we work, while retaining a focus on the experience of our stakeholders: clients, students and staff.

Last year saw significant changes in the way Network operates, reorganising its systems and reducing the whole organisation in size. This year, 2023-24, the main theme was consolidation, giving time for changes to bed in and continuing to develop and refine our work. Four main areas of consolidation:

- Financial model – Last year we moved from a donation to a payment system. This year we consolidated the new system by making it easier for clients and students to pay by direct debit, and we improved the systems for keeping track of payments. This resulted in a significant income boost.
- Reducing size – Last year we closed the volunteer counsellor programme to reduce costs and to streamline processes, thereby reducing demand on staff time.. Focussing on a smaller number of counsellors also enabled us to improve counsellors' experience. We revised and developed our induction and training process – including producing new video learning modules.
- Redesigning systems – Last year we made major changes to our key systems including redesigning our main database and using a new online room booking system. This year we continued to develop 'Civi' – the database and client management system. We have developed an online client administered 'self-service' booking system for Initial Assessments, saving many hours of admin work.
- Developing staff - In recent times, Network staff struggled with stress and burnout. During the year, senior management resolved to change this, making sure that all staff felt supported and valued, and modelling sensible working hours. The leadership itself – the senior management team – has a strong sense of teamwork. An all-staff meeting during the year enabled part-time staff, who rarely meet, to spend time together. Finally, towards the end of the year we held a Vision Day for trustees and senior staff. This was a very valuable day spent out of the office, sharing and discussing our goals and visions for Network's future.

New Developments

Access Fund

This year saw the launch of our Access Fund. When we moved from a donation to a payment model for our counselling and we were aware that there were many in our community who could not afford even our subsidised counselling services. In response, with help from the Quartet Community Foundation, we brought in an Access Fund. This reduces the cost of counselling to just £5 a session for a number of our most deprived clients. People are able to apply to the Access Fund before they start their counselling. It is also open to existing clients whose financial situations change, so they do not have to stop their counselling process.

External Student Placements

This year we began accepting student counsellors from other training colleges onto our placement programme. Students are carefully selected and must have a similar level of training as our internal students. They come from training providers such as the University of the West of England and the

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2024

University of South Wales. Our Clinical Lead, Jamie de Carvalho, has worked hard to develop a robust induction process using training videos. We are expecting external student numbers to grow steadily next year. With each external student needing between 100 and 150 placement hours in order to qualify, we are able to offer counselling to more people. Network's reach and reputation benefits from its contact with other training providers.

Networking

This year we started trying to live up to our name by being better at networking! We have strengthened our links with the Association of Christians in Counselling and attended a fascinating day conference with other member training providers. We also attended events run by VOSCUR, Bristol's voluntary sector support group. We took part in research for Public First, a think-tank that produced an insightful report on the state of counselling organisations, and some of the threats and opportunities that we face.

Sharing our Skills

This year we had two opportunities to share our skills with other organisations. First, we were asked to provide regular staff training for another counselling agency. This was not only an income boost, bringing in over £5,000, but also gave tutors an opportunity to research new topics and develop new teaching materials. We also took on a support function, working with the chaplaincy team at Bristol's Southmead Hospital. The role of hospital chaplain can be extremely challenging. We offer regular pastoral supervision to the team. We are very pleased to be able to work with our local NHS trust and to support such important work.

Remembering Steve Lyne

This year Network lost a good friend and leader in Steve Lyne who died in July 2024. Steve was a Network trustee for six years and treasurer for the last three. His accountancy skills guided Network through financial challenges and his great integrity, wisdom and faith are missed by us all.

FINANCIAL REVIEW

This year the Trustees planned a deficit budget, anticipating financial challenges, however, we end the year with a small surplus. We expected a reduction in voluntary/charitable income because last year we raised almost £50,000 through a fundraising appeal, which we did not repeat this year. However, an increase in earned income filled the gap. Voluntary income did drop by £46,000 but earned income rose by £53,000. This means that gifts and grants made up only 15% of our income

At the end of this reporting period, Network is a going concern. We hold enough cash to meet immediate expenses and have a steady income across a number of streams. We hold reserves in line with our reserves policy (see below).

Reserves policy: The Trustees' approved reserves policy is to hold £45,000 – three months' payroll – in reserve. Our cash reserves met this policy at all times during the year. We review this policy annually.

This year's income has come from a number of sources:

	23-24	22-23
Training	59%	56%
Client payments	20%	12%
Room hire	6%	4%
Investment income	1%	0%
Total earned income	85%	71%

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2024

Individuals and churches	9%	22%
Trusts	6%	7%
Total voluntary income	15%	29%

Network received no income from public monies.

We are grateful to all the Trusts and grant-making bodies that supported us this year:

Souter Trust, Dame Violet Wills Trust, Medlock Charitable Trust, Lansbury Charity, Quartet, Four Winds Trust and Paradigm Norton Trust. And a particular thanks to the congregation of St Michael's church, Stoke Gifford for their long-standing support and encouragement.

We are also grateful to all individuals who chose to support Network this year. Whether financially, through prayer or volunteering, you have made an enormous difference and we are very thankful.

FUTURE PLANS

Next year, August 2024 to July 2025, will be the third year of the transformation plan, and the focus will be on growth. We will explore how Network can grow in impact and sustainability while retaining the high quality training and affordable counselling for which we are known.

We can already see some emerging challenges and we are making plans to adapt and respond:

- Increasing competition for trust and grant funding. This is a nation-wide difficulty faced by charities large and small, so while we continue to apply to national and local funders, we will also work to strengthen our earned income streams.
- Increasing complexity of client work. This is another sector-wide challenge. With NHS mental health provision being overwhelmed, we are seeing an increasing number of clients with complex needs. These are people who, not many years ago, would have received NHS therapeutic interventions, but who now come to us, looking for help. We will explore options to meet this challenge – from giving our counsellors issue-specific training to closer working with local specialist organisations.
- Falling student numbers. The increasing cost of living, together with an increase in cheaper course providers has caused our applicant numbers to go down. This is particularly significant for the 2-year diploma course which is not only a source of income, but more importantly, the main source of student counsellors. While we step up the marketing of our courses, we will also work to recruit external students to the counselling student placement programme, ensuring that we have enough counsellors to meet client demand.
- The changing face of counsellor training. The Scope of Practice and Education (SCoPEd) framework is a national project aiming to improve the quality and transparency of counsellor training. Network will be working to ensure that our courses fit well within this new framework. We are proud of the high level of our training, so this is an opportunity to prove ourselves against a new benchmark and to further invest in our teaching materials and staff.

While we are mindful of these emerging challenges, we are also confident and focussed on pursuing Network's mission of providing affordable counselling and high quality training.

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Network Counselling & Training Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

DECLARATION

The annual report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and was approved by the Board of Trustees on:

..17 March 2025.....

Signed on its behalf by:


.....

Eileen Cahill, Chair of Trustees

NETWORK COUNSELLING AND TRAINING LIMITED
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 JULY 2024

Independent examiner's report to the trustees of Network Counselling & Training Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston

Joshua Kingston ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 17 March 2025

NETWORK COUNSELLING AND TRAINING LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 JULY 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Donations and legacies	2	45,139	5,000	50,139	96,346
Other trading activities	3	19,188	-	19,188	11,987
Investment income		2,624	-	2,624	485
Charitable activities	4	272,241	-	272,241	228,354
Total income		339,192	5,000	344,192	337,172
Expenditure on:					
Raising funds	5	8,278	-	8,278	3,700
Charitable activities	6	322,549	1,254	323,803	328,095
Total expenditure		330,827	1,254	332,081	331,795
Net income/(expenditure)		8,365	3,746	12,111	5,377
Transfers between funds	17	-	-	-	-
Net movement in funds		8,365	3,746	12,111	5,377
Total funds at 1 August 2023	17	561,473	32,805	594,278	588,901
Total funds at 31 July 2024	17	569,838	36,551	606,389	594,278

The charity has no recognised gains or losses other than the results for the year as set out above

All of the activities of the charity are classed as continuing

Prior year fund comparatives are shown in note 11

The notes on pages 11 to 19 form part of these financial statements

NETWORK COUNSELLING AND TRAINING LIMITED

BALANCE SHEET

AS AT 31 JULY 2024

Company No. 01951370

	Note	2024 £	2023 £
Fixed Assets			
Tangible assets	12	849,358	868,803
Current Assets			
Debtors	13	3,449	1,375
Cash at bank and in hand		132,017	97,781
		<u>135,466</u>	<u>99,156</u>
Creditors : Amounts falling due within one year	14	<u>(94,999)</u>	<u>(73,753)</u>
Current Assets Less Current Liabilities		40,467	25,403
Creditors : Amounts falling due after more than one year	15	(283,436)	(299,928)
Net assets		<u>606,389</u>	<u>594,278</u>
Funds			
Unrestricted funds	18	569,838	561,473
Restricted funds	18	36,551	32,805
		<u>606,389</u>	<u>594,278</u>

For the year in question, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities;

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476.

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.

These financial statements were approved by the trustees on 17 March 2025 and are signed on their behalf by:



Eileen Cahill
Chair of Trustees

The notes on pages 11 to 19 form part of these financial statements

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

1 Accounting policies

- a) The financial statements have been prepared in accordance with the historical cost convention and 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) issued in October 2019 and the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity is a public benefit entity as defined under FRS102.

The trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern and therefore the financial statements are prepared on the going concern basis. Please see going concern comments in the Financial Review section of the Trustee's Report for more details of this justification.

- b) All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.
- c) Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.
- d) Legacies are recognised when the charity is legally entitled to the legacy and the amount can be quantified with reasonable accuracy. Entitlement is regarded as the earlier of the charity being notified of an impending distribution or the legacy being received.
- e) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.
- f) Raising funds costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.
- g) Expenditure on tangible assets is capitalised if the cost of any item exceeds £1,000.
- h) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:
- | | |
|---------------------|-------------------|
| Freehold Property | 2% straight line |
| Leasehold Property | 50 years |
| Plant & Machinery | 4% straight line |
| Fixtures & fittings | 25% straight line |
- i) Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds, unless designated by the Trustees.
- j) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.
- k) The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the period.

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable donations and grants	45,139	5,000	50,139
	<u>45,139</u>	<u>5,000</u>	<u>50,139</u>

Prior year comparative

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable donations and grants	95,346	1,000	96,346
	<u>95,346</u>	<u>1,000</u>	<u>96,346</u>

3 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Room hire	19,188	-	19,188	11,987
	<u>19,188</u>	<u>-</u>	<u>19,188</u>	<u>11,987</u>

All income from other trading activities in 2023 was unrestricted.

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Training	203,273	-	203,273
Counselling client payments	68,968	-	68,968
	<u>272,241</u>	<u>-</u>	<u>272,241</u>

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

4 Income from charitable activities (*continued*)

Prior year comparative	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Training	188,232	220	188,452
Counselling client payments	39,902	-	39,902
	<u>228,134</u>	<u>220</u>	<u>228,354</u>

5 Expenditure on raising funds

	Total Funds 2024 £	Total Funds 2023 £
Fundraising costs	8,278	3,700
	<u>8,278</u>	<u>3,700</u>

6 Charitable activities expenditure

	Total Funds 2024 £	Total Funds 2023 £
<i>Direct costs</i>		
Premises costs	157	125
Training courses and CPD costs	5,448	11,377
Sundry counselling costs	50	2,482
Counsellor supervision	29,518	18,554
Wages and salaries	119,913	120,835
<i>Support costs</i>		
Rent and rates	3,677	3,599
Repairs and maintenance	4,245	1,566
Cleaning	7,221	8,093
Utilities	7,907	8,523
Printing, postage & stationery	2,356	1,802
Telephone	912	1,006
Insurance	3,631	3,311
Legal & professional fees	7,203	2,676
Sundry support costs	4,753	2,621
Household costs	66	31
IT	9,381	20,939
Wages & salaries	68,719	76,607
Other staff costs	383	552
Depreciation	19,445	19,446
Governance costs (note 7)	3,027	2,328
Loan interest	24,940	20,195
Bad debts	851	1,427
	<u>323,803</u>	<u>328,095</u>

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

7 Governance Costs

	Total Funds 2024 £	Total Funds 2023 £
Independent examiner's fee:		
For current independent examination	1,494	1,397
For current year accounts preparation	996	931
Trustees meeting costs	537	-
	<u>3,027</u>	<u>2,328</u>

8 Net income/expenditure for the year

This is stated after charging:

	Total Funds 2024 £	Total Funds 2023 £
Depreciation	19,445	19,446
Independent examiner's fee	2,490	2,328
Trustee expenses	475	-
	<u>22,410</u>	<u>21,774</u>

No Trustees received any remuneration during the year or the previous year.

One trustee (2023: None) was reimbursed for expenses totalling £475 for meeting costs (2023: £Nil).

Aggregate donations from Trustees, key management personnel and related parties were £2,500 (2023: £3,850).

9 Staff costs and numbers

The aggregate payroll costs were:

	Total Funds 2024 £	Total Funds 2023 £
Wages and salaries	180,183	191,162
Social security costs	5,590	4,105
Employer's pension contributions	2,859	2,175
	<u>188,632</u>	<u>197,442</u>

No employee received emoluments of more than £60,000.

The Trustees consider themselves, along with the Chief Executive to be the key management personnel of the charity. During the year, the Chief Executive was paid total employment benefits (gross salary, employer's NI and employer's pension) of £33,927 (2023: £32,685).

NETWORK COUNSELLING AND TRAINING LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2024

9 Staff costs and numbers (*continued*)

The average number of employees during the year was as follows:

	Total 2024 No.	Total 2023 No.
Average headcount of employees	13	14

10 Taxation

The charity is exempt from corporation tax on its charitable activities.

11 Prior year fund comparatives

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from:			
Donations and legacies	95,346	1,000	96,346
Other trading activities	11,987	-	11,987
Investment income	485	-	485
Charitable activities	228,134	220	228,354
Total income	335,952	1,220	337,172
Expenditure on:			
Raising funds	3,700	-	3,700
Charitable activities	281,569	46,526	328,095
Total expenditure	285,269	46,526	331,795
Net expenditure	50,683	(45,306)	5,377
Transfers between funds	-	-	-
Total funds at 1 August 2022	510,790	78,111	588,901
Total funds at 31 July 2023	561,473	32,805	594,278

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

12 Tangible fixed assets

	Freehold Property	Leasehold Property	Plant & Machinery £	Fixtures & Fittings £	Total £
Cost					
At 1 August 2023	928,889	43,361	46,290	42,093	1,060,633
At 31 July 2024	<u>928,889</u>	<u>43,361</u>	<u>46,290</u>	<u>42,093</u>	<u>1,060,633</u>
Depreciation					
At 1 August 2023	92,891	10,556	46,290	42,093	191,830
Charge for the year	18,578	867	-	-	19,445
At 31 July 2024	<u>111,469</u>	<u>11,423</u>	<u>46,290</u>	<u>42,093</u>	<u>211,275</u>
Net book value At 31 July 2024	<u>817,420</u>	<u>31,938</u>	<u>-</u>	<u>-</u>	<u>849,358</u>
At 31 July 2023	<u>835,998</u>	<u>32,805</u>	<u>-</u>	<u>-</u>	<u>868,803</u>

The leasehold property, leasehold improvements and certain other assets are situated in Knowle, Bristol and are used by our partner charity, Filwood Hope (see note 17).

The trustees have chosen to carry the above freehold property at cost less depreciation. At the year end the net book value of £817,420 (2023: £835,998) was substantially in excess of the market value, if sold in its current use, which was considered to be £500,000.

13 Debtors

	2024 £	2023 £
Other debtors	3,449	1,375
	<u>3,449</u>	<u>1,375</u>

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Social security and other taxes	66	710
Accruals and deferred income	50,698	29,139
Other creditors	44,235	43,904
	<u>94,999</u>	<u>73,753</u>

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

15 Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Other creditors	283,436	299,928
	<u>283,436</u>	<u>299,928</u>

Included within other creditors due within 1 year and after more than 1 year is a loan from Triodos Bank. The Bank holds a fixed and floating charge over the land at Elm Park, Filton, Bristol as security for repayment of the loan.

16 Deferred income

Deferred income comprises of receipts in advance of courses that had not been undertaken during the year.

	2024	2023
	£	£
Balance as at 1 August 2023	20,304	32,693
Amount released to income from charitable activities	(13,794)	(25,835)
Amount deferred in the year	<u>34,486</u>	<u>13,446</u>
Balance as at 31 July 2024	<u>40,996</u>	<u>20,304</u>

17 Movement in funds

	At 1 Aug 2023	Income	Expenditure	Transfers	At 31 Jul 2024
	£	£	£	£	£
Unrestricted funds					
General reserve	561,473	339,192	(330,827)	-	569,838
	<u>561,473</u>	<u>339,192</u>	<u>(330,827)</u>	<u>-</u>	<u>569,838</u>
Restricted funds					
Filwood Hope	32,805	-	(867)	-	31,938
Access Fund	-	5,000	(387)	-	4,613
	<u>32,805</u>	<u>5,000</u>	<u>(1,254)</u>	<u>-</u>	<u>36,551</u>
Total funds	<u>594,278</u>	<u>344,192</u>	<u>(332,081)</u>	<u>-</u>	<u>606,389</u>

The majority of our supporters donate towards the work of Network as a whole, entrusting us to steward their donations well and use them where they are most needed. Some funds are donated with specific requirements around what they are spent on.

Restricted funds

Filwood Hope - The Filwood Hope fund was set up during the year ended 30 June 1994 when the company received a gift of £60,000 from the Mervyn Scott-Lindsey Trust to enable the setting up of a drop-in centre in the Knowle West district of Bristol. The company purchased a leasehold property in Knowle West with a term of 123 years for the use of Filwood Hope Project. Substantial improvements were made to the property using funds designated for the purpose. The Filwood Hope Project now operates as a separate charity with its own trustees. The movements above represent the depreciation of the original investment in the property and the subsequent improvements.

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

17 Movement in funds (continued...)

Emerging Stronger - The Emerging Stronger project was a specific piece of work designed to help those on the lowest incomes recover from the pandemic. We received money from a number of local funders which was restricted to costs associated with this project only. See narrative report for more information on delivery and outcomes.

Core costs - Network is deeply grateful for the support of those Trusts and Foundations who specifically support the core costs involved in running our charity, including the costs associated with our premises, office, administrative and management salaries and the costs of us raising more funds.

Counselling - Some supporters, including Trusts and Foundations, other organisations or groups, and individuals, donate to our work in response to a specific funding request. Where this request is specifically and explicitly for costs directly and immediately associated with the delivery of affordable counselling these funds are 'restricted' to Counselling.

Access fund - This new project allows Network to offer counselling at a significantly reduced cost for clients who would otherwise not be able to afford counselling.

Movement in funds - prior year

	At 1 Aug 2022 £	Income £	Expenditure £	Transfers £	At 31 Jul 2023 £
Unrestricted funds					
General reserve	510,790	335,952	(285,269)	-	561,473
	<u>510,790</u>	<u>335,952</u>	<u>(285,269)</u>	<u>-</u>	<u>561,473</u>
Restricted funds					
Filwood Hope	33,672	-	(867)	-	32,805
Emerging Stronger	27,169	220	(27,389)	-	-
Core costs	16,670	-	(16,670)	-	-
Counselling	600	1,000	(1,600)	-	-
	<u>78,111</u>	<u>1,220</u>	<u>(46,526)</u>	<u>-</u>	<u>32,805</u>
Total funds	<u>588,901</u>	<u>337,172</u>	<u>(331,795)</u>	<u>-</u>	<u>594,278</u>

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

18 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	817,420	31,938	849,358
Loans	(327,185)	-	(327,185)
Other net assets	79,603	4,613	84,216
	<u>569,838</u>	<u>36,551</u>	<u>606,389</u>

Analysis of net assets between funds - prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	835,998	32,805	868,803
Loans	(343,364)	-	(343,364)
Other net assets	68,839	-	68,839
	<u>561,473</u>	<u>32,805</u>	<u>594,278</u>

19 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £10 each.

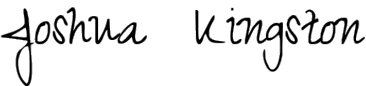
20 Related party transactions

There are no further related party transactions in this year or the prior year other than those reported elsewhere in these financial statements.

Document Details

Title	Accounts for signature
File Name	Final Accounts 2024 (ID 241279).pdf
Document ID	92e907ca7f26462cadcf043da2d335f5
Fingerprint	c45e0abe9dfc7a70eb3ab6cd6b02d123
Status	Completed

Document History

Document Created	Document Created by Karen Chelton (karen@burton-sweet.co.uk) Fingerprint: eb7fb5d2519a0f1039c90ceeace58a10	Apr 10 2025 11:37AM UTC
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Accounts

NETWORK COUNSELLING AND TRAINING LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2023

Company Number 01951370

Charity Number 292801

NETWORK COUNSELLING AND TRAINING LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2023

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NETWORK COUNSELLING AND TRAINING LIMITED

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 31 JULY 2023

Status

The company is a registered charity and limited by guarantee. The working name it uses is Network Counselling and Training.

Trustees

Eileen Cahill (Chair)
Anna Vigars (Appointed 17 July 2023)
Helen Britten (Appointed 17 July 2023)
Stephen Lyne (Treasurer)
Simon Taylor

Company Secretary

Mat Ray

Senior Management Team

Mat Ray CEO
Anne Duke Head of Training

Registered office

Elm Park
Filton
Bristol BS34 7PS

Independent Examiner

Joshua Kingston ACA
Burton Sweet Limited
The Clock Tower, 5 Farleigh Court,
Old Weston Road,
Flax Bourton, Bristol BS48 1UR

Bankers

HSBC Bank plc
11 Canford Lane
Westbury-on-Trym
Bristol BS9 3DE

CAF Bank plc
PO Box 289
West Malling
Kent ME19 4TA

Bank of Scotland
PO Box 208
21 Prince Street
Bristol BS99 7JG

Triodos Bank UK Ltd
Deanery Road
Bristol
BS1 5AS

Solicitors

Capstone Solicitors
62 Gloucester Road
Bristol BS8 4AN

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2023

ABOUT NETWORK

Our objectives

Network's purpose and objectives are to promote mental, emotional and spiritual health and wellbeing in the context of a Christian ethos by:

- Providing professional counselling and related services
- Providing a range of educational and training opportunities in counselling and related areas
- Providing other opportunities for personal, psychological and spiritual development.

Meeting our objectives

Providing affordable counselling to adults

- We offer up to 24 weekly sessions, either face-to-face or online
- Counselling is provided by trainee counsellors on our advanced diploma course. Until December 2022, counselling was also provided by volunteer accredited counsellors
- All counsellors are managed and supported by Network staff and receive external professional supervision.

Training people in counselling skills

- We are a nationally accredited provider of counselling skills training
- We run courses at different levels:
 - Advanced Diploma in Counselling, accredited by the British Association for Counselling and Psychotherapy
 - Advanced Certificate in Counselling Skills, accredited by the National Counselling and Psychotherapy Society
 - Introductory and basic level courses in counselling and listening skills
 - Continuing Professional Development training for other organisations

Network is financed through a mix of earned income from training fees, room hire and counselling payments as well as donated money from individuals, trusts and grant-makers.

Network's constitution

Network is constituted as a company limited by guarantee (Company No. 01951370) and governed by its Memorandum and Articles of Association dated 16 July 2008. It was registered with the Charity Commission on 11 November 1985 (Charity No. 292801).

Public Benefit

The Trustees have given due regard to the public benefit guidance issued by the Charity Commission and are confident that Network meets Charity Commission requirements. Network confers public benefit by providing low-cost counselling to many who require it.

Risk Management

The Trustees met regularly throughout year and received regular reports to inform their risk assessments and mitigating actions. They continue to review the major risks to which the charity is exposed and measures are in place to mitigate these risks.

COUNSELLING 2022-2023

During 2022-23, Network saw 203 clients, providing 2,232 counselling sessions.

Network's counselling is:

- **Affordable** - Our clients paid a fixed fee of £22.50 per session. In comparison, most private counsellors in Bristol charge £50 to £60 per session as a minimum.
- **Longer-term** - Our clients receive up to 24 weekly one-to-one sessions. That's around six months' support; a duration likely to make a real difference.

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2023

- **Professional** - Counselling is delivered by our own level 5 Advanced Diploma trainees. They are all members of the British Association of Counselling and Psychotherapy and governed by its professional and ethical frameworks. Counsellors are managed by our Clinical Lead and receive regular external clinical supervision.
- **Well-regarded** - Network is an organisational member of three national counselling bodies. Locally, we regularly receive referrals from community and primary care services, including GPs and local church leaders.

Our clients:

- **Very low incomes** - 46% of Network clients are earning below £15,000 a year – an income bracket the government defines as 'relative poverty'. This income is 60% of what the Joseph Rowntree Foundation describes as *Minimum Income Standard*.
- **Younger adults**
 - 24% of clients are aged 18- 25
 - 90% are under 55 years old
- **Mental health challenges**
 - 44% of our clients told us they had an established mental health diagnosis
 - 65% had suicidal thoughts in the previous month
 - 25% had previously self-harmed

(Information taken from 180 application forms Feb-July 2023)

Measuring success

This year we have started using the *Warwick Edinburgh Mental Wellbeing Scale (WEMBS)* to measure the changes in clients' lives. This scale was designed by academics and is used by both the NHS and governments to measure wellbeing. Clients complete questionnaires in their first and last sessions with us, so we can see the impact that Network is making. We piloted this measure with the Emerging Stronger project and then rolled it to across our whole service in the summer. Here are some information points gleaned from the questionnaire responses:

1. We help fight depression

It's estimated that depression costs the UK £118 billion every year. The Health and Safety Executive recorded 17.1 million sick days due to stress and depression – significantly more than due to any other illness or injury.

Our assessment tool gives an overall score between 14 and 70. Scores under 41 indicate clinical depression and 41- 44 indicate mild to moderate depression. Our clients' average score before counselling was 36, representing significant clinical depression. After counselling, the average score was 45, within the category of wellness.

2. We help build relationships

Counselling doesn't just help individuals, it can strengthen relationships. 62% of our clients report feeling closer to other people after counselling.

3. We help clients get active

When people feel low it can be hard to stay active – they may feel tired or lacking in motivation and drive. But after Network counselling, over half our clients say they have more energy, and 60% say they are more interested in new things.

4. We help people to cope and function

Life can be demanding, but counselling can give people the skills to cope with the next challenge. 40% of our clients say they feel like they can deal with problems better at the end of counselling. 60% say they are thinking more clearly and half say they are more confident than before.

5. We help people feel happier

We ask people about *'feeling cheerful'* and *'feeling good about myself'* before and after counselling. And we see huge changes – 73% of clients say they feel better about themselves and 27% of clients went from *rarely* feeling cheerful to *often* feeling cheerful! Overall, 85% of our clients report a statistically significant improvement in their mental wellbeing (*as defined by a study from Warwick Medical School*).

We also collect qualitative feedback from clients. Some recent client quotes:

- *"I feel more at ease in myself, less frightened: Kinder to myself, and more patient."*
- *"I really appreciate the understanding and kindness I was shown. I felt heard and respected."*
- *"It's amazing having a safe place to talk openly without judgement."*

Emerging Stronger

Emerging Stronger was our response to Covid-19 and its impact on the mental wellbeing of those on the lowest incomes in our community. It was funded by a number of generous trusts and ran from the summer of 2021 until December 2022.

In total, we worked with 65 people who would otherwise had no way of accessing the support they needed. We delivered over 700 sessions of safe, confidential counselling. Clients presented with a wide range of issues: anxiety, stress, depression, low self-esteem, relationship issues (including sexual issues, abuse and domestic violence), loneliness, eating and body issues, financial problems, trauma and anger. These had either been triggered or exacerbated by Covid-19 and lockdown.

Feedback from clients was consistently positive:

- *"Being really listened to and heard, understood and validated was the biggest help for me and exactly what I needed to keep my head up."*
- *"Being listened to carefully & patiently, no matter how upset I got. I was encouraged with small, achievable strategies to meet agreed targets week by week."*

Using the Warwick-Edinburgh Mental Wellbeing Scale gave us a great insight into the changes in our clients' lives. At the start, an average score of under 34 put our clients in the lowest 15% of the population for wellbeing. But 87% of clients reported significant change. In particular, we saw a huge boost in people feeling good about themselves, and optimistic about their future.

The project was challenging to deliver. We were initially supporting those earning less than £750 per month and providing six focused counselling sessions. But as the project ran, we realised that we needed to adapt to better meet the needs of our community. We had lower than expected take-up and our clients were struggling to make meaningful changes within the six week programme. Working with our funders, we raised the minimum income threshold from £750 to £1,250 per month and extended the service from six to twelve sessions per person. Emerging Stronger was the first time that Network had developed a new service in response to a crisis, and we learned a lot. For example, we found that those on the lowest income – under £750 per month - struggled to engage in counselling, and often brought a higher level of complexity than other clients. We also reflected on the benefits and challenges of short-term counselling, quite a different model than we were used to.

We are grateful to all those who funded this project, and particularly for their willingness to work with us to adapt the project in response to feedback.

Carol's story

Carol (not her real name) is a 72-year old woman, living alone in north Bristol. Post-lockdown, Carol found she was too anxious to board a bus or a train, and that she burst into tears over seemingly trivial issues. These were new experiences; not ones she had encountered before the pandemic.

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2023

Carol described how her counsellor tackled her anxiety, suggesting incremental steps Carol could take to build up to getting on a bus, slowly increasing the length of journey and her confidence with it.

Over time, Carol developed the confidence not only to travel on buses within Bristol, but eventually to take a train all the way to north Wales to spend three days with friends – a booked break she had initially thought she would have to cancel.

Carol says that thanks to Network's Emerging Stronger project, she no longer feels anxious, her confidence has grown and she has been able to return to life after Covid.

TRAINING 2022-2023

Network's training is:

- **High quality** – Our students enjoy small class sizes with one tutor for every eight students. We are proud to set high standards for our students – for example, our students must complete 50% more placement hours than the professional minimum standard.
- **Professionally recognised** – our Advanced Certificate is quality assured by the National Counselling & Psychotherapy Society (NCPS) and our Advanced Diploma by the British Association for Counselling and Psychotherapy (BACP). External examiners regularly visit and assess our curriculum and student coursework.
- **Unique** – Network's integrative, person-centred model of counselling is a one of the few courses that actively engages with spirituality as part of training and practice.

Student success

Introductory Courses - 25 students attended one of our two Introductory Courses. Some simply want to improve their listening skills, while for others, this is the first step in pursuing a career in counselling. Many go on to apply for our Advanced Certificate course.

Advanced Certificate - This year 18 students successfully completed the Advanced Certificate course. A number of these students will progress on to the Advanced Diploma course.

Advanced Diploma - 17 students join the Advanced Diploma this year, with 13 students entering Year 2. The second year cohort in particular had their studies severely impacted by Covid. A combination of lockdown and last year's database problems meant that most stayed into a third year in order to complete their placement hours and associated assignments. However, the majority were able to graduate in October 2023 and begin their professional practice.

NETWORK'S ACHIEVEMENTS

2022-23 was a year of significant change for Network. The previous year's financial challenges led us to develop a three-year transformation plan aimed at reaching financial sustainability, while both keeping counselling clients at the heart of our work and retaining the quality of our training. 2022-23 was first year of the transformation plan, and it saw many changes:

Moving from 'contribution' to 'payment' for counselling

Previously, clients were asked to make a voluntary contribution for counselling, but this was financially unsustainable. Around 25% paid nothing for counselling, and another 25% paid less than £10 per session. From January 2023, Network implemented a fixed price per session, £22.50. We are still committed to affordable counselling, which requires us to subsidise each session. £22.50 was less than half the average price charged by private counsellors in Bristol.

As a result:

- We have a more dependable income stream. Every month we receive an average of £4,000 from counselling sessions.
- Our client demographics have not changed as much as expected: We are still finding that our clients are overwhelmingly drawn from the lowest income quartile.

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2023

Reducing size – ending the volunteering programme

We took the difficult decision to end our long-standing volunteer counsellor programme in December 2022. Using the generous services of experienced volunteer counsellors was not a low cost exercise: it needed dedicated administrative staff and external clinical supervision.

As a result:

- We were able to reduce time and money spent on administration
- We have become more agile – able to more rapidly implement system and policy changes
- The number of counselling sessions delivered only dropped by 12%

Streamlining systems

We have successfully implemented an online room booking system. This allows counsellors to book rooms at any time without admin support and private counsellors can pay online for room usage. This has been very successful – it is popular with counsellors, has cut down on double-bookings and saved us many hours of work every week.

We have updated our payment system for counselling sessions, so that 95% of our transactions are now electronic. We offer a direct debit payment method for clients and students. This has cut down on administration and banking time, the system is more secure and data and records easier to retrieve.

Improving our Civi database system has been one of the greatest challenges of the year. We worked with external experts to streamline our processes.. At the start of the year, there were 36 administrative steps between a client approaching us and their first counselling session. That was eventually pared down to 8 steps.

As a result:

- We have been able to reduce our administrative workload, spending less of our income on admin.
- These 'behind the scenes' changes have had one significant impact for our clients – we've drastically reduced our waiting list. Last year we had to close our waiting list, with clients waiting up to 12 months to see a counsellor. At the end of this year, we are proud that our average wait was 7 weeks. This is significantly shorter than both the NHS and our comparable local providers.

Running a fundraising appeal

During 2022-23, we ran a fundraising appeal to cover a serious budget deficit. We were extremely grateful for £20,000 match-funding from a long-standing supporter. Both staff and trustees reached out to local organisations, existing supporters and ex-students to ask for financial support.

As a result:

- We raised £28,608 plus the £20,000 match-funding referred to above in unrestricted income, which made a significant impact to our finances. We are very grateful to everyone who made a contribution, large or small.

Reviewing pay

We recognised that the year's particularly tough economic climate had an impact on our staff, with a sharp rise in the cost of living. We have worked hard to ensure a cost of living salary uplift was included in our budget.

Repaying loan

We have been able to put in place a repayment schedule for a long-standing interest-free loan we took out to help our building project.

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2023

FINANCIAL REVIEW

This has been an important year for Network. Although we had projected a large deficit, our fundraising appeal made a significant and timely difference, so we ended the year with a small surplus. The key points are:

- We have increased our income from both student fees and client payments.
- We have been able to start paying off a long-standing loan.
- We were able to give staff a cost-of-living wage uplift.
- We continue to rely on substantial fundraising in a challenging climate.

Reserves Policy

The Board of Trustees' approved reserve policy follows guidance published by the Charity Commission. The policy is reviewed annually. This year we were able to rebuild our reserves to over £45,000 as planned.

FUTURE PLANS

In 2023-24 we will continue to provide high quality, affordable counselling and professionally accredited counselling training. It will be the second of year of Network's transformation plan, moving towards financial sustainability. The main emphasis will be on consolidating the changes we made during 2022-23, ensuring that all systems are efficient and fit for purpose. We will continue to work to increase our income – both earned and voluntary.

We also aim to develop an Access Fund. This will offer a bursary to those who are unable to afford counselling. We are aware that our pricing model may exclude some in our community and do not want finance to be a barrier to accessing support. So we will develop a fund to cover the cost of counselling for those people who would not otherwise be able to access our services.

We will develop on our Equality, Diversity and Inclusion practices. We want to be an organisation that makes all people feel welcome and valued. We will take steps to listen to our stakeholders – ensuring that the voices of clients and students from minority groups are heard throughout the organisation.

We will explore developing our counselling capacity. With robust systems in place, we have the opportunity to increase the number of counsellors and clients we work with. So we will work towards bringing new counsellors on board by offering placements to students from other, similar learning institutions.

FUNDING SOURCES

Network received no income from public monies.

This year's income has come from a number of sources:

Course fees	55%
Counselling payments	12%
Room hire	4%
Earned income total	71%
Individual & church giving	22%
Trusts and grants	7%
Voluntary income total	29%

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2023

We are enormously grateful to the Trusts that generously funded Network this year: The Burden Trust, Dame Violet Wills Trust, The Souter Trust, The Leonard Laity Trust, The Asda Foundation and The National Lottery.

Thank you to the following churches who have been generous and committed supporters of Network for many years – St Michael's Stoke Gifford, Westbury Baptist Church, Zion United Church, Tyndale Baptist Church, Stapleton Parochial Church, Cairns Road Baptist Church and All Saint Compton Greenfield.

And thank you to Henbury Golf Club for their generosity this year.

Finally, thank you to the many loyal individuals who believe in the work which Network does, and who financially support Network every month and throughout the year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Network Counselling & Training Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

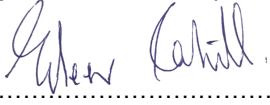
YEAR ENDED 31 JULY 2023

DECLARATION

The annual report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and was approved by the Board of Trustees on:

..06 April 2024.....

Signed on its behalf by:


.....

Eileen Cahill, Chair of Trustees

NETWORK COUNSELLING AND TRAINING LIMITED
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 JULY 2023

Independent examiner's report to the trustees of Network Counselling & Training Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston

Joshua Kingston ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 06 April 2024.....

NETWORK COUNSELLING AND TRAINING LIMITED**STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)****YEAR ENDED 31 JULY 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Donations and legacies	2	95,346	1,000	96,346	59,879
Other trading activities	3	11,987	-	11,987	11,236
Investment income		485	-	485	43
Charitable activities	4	228,134	220	228,354	200,962
Total income		335,952	1,220	337,172	272,120
Expenditure on:					
Raising funds	5	3,700	-	3,700	48
Charitable activities	6	281,569	46,526	328,095	300,102
Total expenditure		285,269	46,526	331,795	300,150
Net income/(expenditure)		50,683	(45,306)	5,377	(28,030)
Transfers between funds	16	-	-	-	-
Net movement in funds		50,683	(45,306)	5,377	(28,030)
Total funds at 1 August 2021	16	510,790	78,111	588,901	616,931
Total funds at 31 July 2022	16	561,473	32,805	594,278	588,901

The charity has no recognised gains or losses other than the results for the year as set out above

All of the activities of the charity are classed as continuing

Prior year fund comparatives are shown in note 11

The notes on pages 13 to 21 form part of these financial statements

NETWORK COUNSELLING AND TRAINING LIMITED

BALANCE SHEET

AS AT 31 JULY 2023

Company No. 01951370

	Note	2023 £	2022 £
Fixed Assets			
Tangible assets	12	868,803	888,249
Current Assets			
Debtors	13	1,375	12,538
Cash at bank and in hand		97,781	88,052
		<u>99,156</u>	<u>100,590</u>
Creditors : Amounts falling due within one year	14	<u>(73,753)</u>	<u>(86,845)</u>
Current Assets Less Current Liabilities		25,403	13,745
Creditors : Amounts falling due after more than one year	15	(299,928)	(313,093)
Net assets		<u>594,278</u>	<u>588,901</u>
Funds			
Unrestricted funds	17	561,473	510,790
Restricted funds	17	32,805	78,111
		<u>594,278</u>	<u>588,901</u>

For the year in question, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities;

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476.

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.

These financial statements were approved by the trustees on 06 April 2024 and are signed on their behalf by:



Eileen Cahill
Chair of Trustees

The notes on pages 13 to 21 form part of these financial statements

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2023

1 Accounting policies

- a) The financial statements have been prepared in accordance with the historical cost convention and 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) issued in October 2019 and the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity is a public benefit entity as defined under FRS102.

The trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern, despite the impact of Covid-19, and therefore the financial statements are prepared on the going concern basis. Please see going concern comments in the Financial Review section of the Trustee's Report for more details of this justification.

- b) All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.
- c) Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.
- d) Legacies are recognised when the charity is legally entitled to the legacy and the amount can be quantified with reasonable accuracy. Entitlement is regarded as the earlier of the charity being notified of an impending distribution or the legacy being received.
- e) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.
- f) Raising funds costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.
- g) Expenditure on tangible assets is capitalised if the cost of any item exceeds £1,000.
- h) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:
- | | |
|---------------------|-------------------|
| Freehold Property | 2% straight line |
| Leasehold Property | 50 years |
| Plant & Machinery | 4% straight line |
| Fixtures & fittings | 25% straight line |
- i) Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds, unless designated by the Trustees.
- j) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.
- k) The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the period.

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2023

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable donations and grants	95,346	1,000	96,346
	<u>95,346</u>	<u>1,000</u>	<u>96,346</u>

Prior year comparative

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable donations and grants	29,313	30,566	59,879
	<u>29,313</u>	<u>30,566</u>	<u>59,879</u>

3 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Room hire	11,987	-	11,987	11,236
	<u>11,987</u>	<u>-</u>	<u>11,987</u>	<u>11,236</u>

All income from other trading activities in 2022 was unrestricted.

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Training	188,232	220	188,452
Counselling client payments	39,902	-	39,902
	<u>228,134</u>	<u>220</u>	<u>228,354</u>

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2023

4 Income from charitable activities (*continued*)

Prior year comparative	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Training	169,050	-	169,050
Counselling client payments	30,916	996	31,912
	<u>199,966</u>	<u>996</u>	<u>200,962</u>

5 Expenditure on raising funds

	Total Funds 2023 £	Total Funds 2022 £
Fundraising costs	3,700	48
	<u>3,700</u>	<u>48</u>

6 Charitable activities expenditure

	Total Funds 2023 £	Total Funds 2022 £
<i>Direct costs</i>		
Premises costs	125	300
Training courses and CPD costs	11,377	6,442
Sundry counselling costs	2,482	4,104
Counsellor supervision	18,554	28,477
Wages and salaries	120,835	114,102
<i>Support costs</i>		
Rent and rates	3,599	4,093
Repairs and maintenance	1,566	5,187
Cleaning	8,093	5,965
Utilities	8,523	6,311
Printing, postage & stationery	1,802	2,825
Telephone	1,006	847
Insurance	3,311	3,546
Legal & professional fees	2,676	1,321
Sundry support costs	2,621	1,928
Household costs	31	136
IT	20,939	18,928
Wages & salaries	76,607	58,436
Other staff costs	552	865
Depreciation	19,446	19,880
Governance costs (note 7)	2,328	2,260
Loan interest	20,195	14,149
Bad debts	1,427	-
	<u>328,095</u>	<u>300,102</u>

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2023

7 Governance Costs

	Total Funds 2023 £	Total Funds 2022 £
Independent examiner's fee:		
For current independent examination	1,397	1,356
For current year accounts preparation	931	904
	<u>2,328</u>	<u>2,260</u>

8 Net income/expenditure for the year

This is stated after charging:

	Total Funds 2023 £	Total Funds 2022 £
Depreciation	19,446	19,880
Independent examiner's fee	<u>2,328</u>	<u>2,260</u>

No Trustees received any remuneration or reimbursement for expenses during the year or the previous year.

Aggregate donations from Trustees, key management personnel and related parties were £3,850 (2022: £2,400).

9 Staff costs and numbers

The aggregate payroll costs were:

	Total Funds 2023 £	Total Funds 2022 £
Wages and salaries	191,162	169,265
Social security costs	4,105	1,217
Employer's pension contributions	2,175	2,056
	<u>197,442</u>	<u>172,538</u>

No employee received emoluments of more than £60,000.

The Trustees consider themselves, along with the Chief Executive to be the key management personnel of the charity. During the year, the Chief Executive was paid total employment benefits (gross salary, employer's NI and employer's pension) of £32,685 (2022: £24,173).

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2023

9 Staff costs and numbers (*continued*)

The average number of employees during the year was as follows:

	Total 2023 No.	Total 2022 No.
Average headcount of employees	<u>14</u>	<u>14</u>

10 Taxation

The charity is exempt from corporation tax on its charitable activities.

11 Prior year fund comparatives

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income from:			
Donations and legacies	29,313	30,566	59,879
Other trading activities	11,236	-	11,236
Investment income	43	-	43
Charitable activities	199,966	996	200,962
Total income	<u>240,558</u>	<u>31,562</u>	<u>272,120</u>
Expenditure on:			
Raising funds	48	-	48
Charitable activities	279,604	20,498	300,102
Total expenditure	<u>279,652</u>	<u>20,498</u>	<u>300,150</u>
Net expenditure	(39,094)	11,064	(28,030)
Transfers between funds	-	-	-
Total funds at 1 August 2021	549,884	67,047	616,931
Total funds at 31 July 2022	<u>510,790</u>	<u>78,111</u>	<u>588,901</u>

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2023

12 Tangible fixed assets

	Freehold Property	Leasehold Property	Plant & Machinery £	Fixtures & Fittings £	Total £
Cost					
At 1 August 2022	928,889	43,361	46,290	42,093	1,060,633
At 31 July 2023	<u>928,889</u>	<u>43,361</u>	<u>46,290</u>	<u>42,093</u>	<u>1,060,633</u>
Depreciation					
At 1 August 2022	74,312	9,689	46,290	42,093	172,384
Charge for the year	18,579	867	-	-	19,446
At 31 July 2023	<u>92,891</u>	<u>10,556</u>	<u>46,290</u>	<u>42,093</u>	<u>191,830</u>
Net book value At 31 July 2023	<u>835,998</u>	<u>32,805</u>	<u>-</u>	<u>-</u>	<u>868,803</u>
At 31 July 2022	<u>854,577</u>	<u>33,672</u>	<u>-</u>	<u>-</u>	<u>888,249</u>

The leasehold property, leasehold improvements and certain other assets are situated in Knowle, Bristol and are used by our partner charity, Filwood Hope (see note 16).

The trustees have chosen to carry the above freehold property at cost less depreciation. At the year end the net book value of £835,999 (2022: £854,577) was substantially in excess of the market value, if sold in its current use, which was considered to be £500,000.

13 Debtors

	2023 £	2022 £
Other debtors	1,375	12,362
Tax recoverable	-	176
	<u>1,375</u>	<u>12,538</u>

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Social security and other taxes	710	694
Accruals and deferred income	29,139	43,207
Other creditors	43,904	42,944
	<u>73,753</u>	<u>86,845</u>

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2023

15 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Other creditors	299,928	313,093
	<u>299,928</u>	<u>313,093</u>

Included within other creditors due within 1 year and after more than 1 year is a loan from Triodos Bank. The Bank holds a fixed and floating charge over the land at Elm Park, Filton, Bristol as security for repayment of the loan.

16 Movement in funds

	At 1 Aug 2022	Income	Expenditure	Transfers	At 31 Jul 2023
	£	£	£	£	£
Unrestricted funds					
General reserve	510,790	335,952	(285,269)	-	561,473
	<u>510,790</u>	<u>335,952</u>	<u>(285,269)</u>	<u>-</u>	<u>561,473</u>
Restricted funds					
Filwood Hope	33,672	-	(867)	-	32,805
Emerging Stronger	27,169	220	(27,389)	-	-
Core costs	16,670	-	(16,670)	-	-
Counselling	600	1,000	(1,600)	-	-
	<u>78,111</u>	<u>1,220</u>	<u>(46,526)</u>	<u>-</u>	<u>32,805</u>
Total funds	<u>588,901</u>	<u>337,172</u>	<u>(331,795)</u>	<u>-</u>	<u>594,278</u>

The majority of our supporters donate towards the work of Network as a whole, entrusting us to steward their donations well and use them where they are most needed. Some funds are donated with specific requirements around what they are spent on.

Restricted funds

Filwood Hope - The Filwood Hope fund was set up during the year ended 30 June 1994 when the company received a gift of £60,000 from the Mervyn Scott-Lindsey Trust to enable the setting up of a drop-in centre in the Knowle West district of Bristol. The company purchased a leasehold property in Knowle West with a term of 123 years for the use of Filwood Hope Project. Substantial improvements were made to the property using funds designated for the purpose. The Filwood Hope Project now operates as a separate charity with its own trustees. The movements above represent the depreciation of the original investment in the property and the subsequent improvements.

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2023

16 Movement in funds (continued...)

Emerging Stronger - The Emerging Stronger project was a specific piece of work designed to help those on the lowest incomes recover from the pandemic. We received money from a number of local funders which was restricted to costs associated with this project only. See narrative report for more information on delivery and outcomes.

Core costs - Network is deeply grateful for the support of those Trusts and Foundations who specifically support the core costs involved in running our charity, including the costs associated with our premises, office, administrative and management salaries and the costs of us raising more funds.

Counselling - Some supporters, including Trusts and Foundations, other organisations or groups, and individuals, donate to our work in response to a specific funding request. Where this request is specifically and explicitly for costs directly and immediately associated with the delivery of affordable counselling these funds are 'restricted' to Counselling.

Movement in funds - prior year

	At 1 Aug 2021 £	Income £	Expenditure £	Transfers £	At 31 Jul 2022 £
Unrestricted funds					
General reserve	549,884	240,558	(279,652)	-	510,790
	<u>549,884</u>	<u>240,558</u>	<u>(279,652)</u>	<u>-</u>	<u>510,790</u>
Restricted funds					
Filwood Hope	34,973	-	(1,301)	-	33,672
Emerging Stronger	31,474	996	(5,301)	-	27,169
Core costs	-	24,566	(7,896)	-	16,670
Counselling	600	6,000	(6,000)	-	600
	<u>67,047</u>	<u>31,562</u>	<u>(20,498)</u>	<u>-</u>	<u>78,111</u>
Total funds	<u>616,931</u>	<u>272,120</u>	<u>(300,150)</u>	<u>-</u>	<u>588,901</u>

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2023

17 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	835,998	32,805	868,803
Loans	(343,364)	-	(343,364)
Other net assets	68,839	-	68,839
	<u>561,473</u>	<u>32,805</u>	<u>594,278</u>

Analysis of net assets between funds - prior year

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	854,577	33,672	888,249
Loans	(356,037)	-	(356,037)
Other net assets	12,250	44,439	56,689
	<u>510,790</u>	<u>78,111</u>	<u>588,901</u>

18 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £10 each.

19 Related party transactions

There are no further related party transactions in this year or the prior year other than those reported elsewhere in these financial statements.

NETWORK COUNSELLING AND TRAINING LIMITED

England & Wales - Charity number 292801

Accounts

NETWORK COUNSELLING AND TRAINING LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2022

Company Number 01951370

Charity Number 292801

NETWORK COUNSELLING AND TRAINING LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2022

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NETWORK COUNSELLING AND TRAINING LIMITED

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 31 JULY 2022

Status

The company is a registered charity and limited by guarantee. The working name it uses is Network Counselling and Training.

Trustees

Eileen Cahill (Chair)
Phillip Corbin (Resigned November 2021)
Vicky Elliott (Resigned May 2022)
Stephen Lyne (Treasurer)
Simon Taylor (Appointed September 2021)

Company Secretary

Rita Smith (Resigned February 2022)
Mat Ray (Appointed February 2022)

Senior Management Team

Rita Smith CEO resignation effective 28 Feb 2022
Mat Ray CEO in post 01 March 2022
Anne Duke Head of Training
Andrew Dale Head of Counselling. Resigned Oct 2021. Post vacant at year end.

Registered office

Elm Park
Filton
Bristol BS34 7PS

Independent Examiner

Joshua Kingston ACA
Burton Sweet Limited
The Clock Tower, 5 Farleigh Court,
Old Weston Road,
Flax Bourton, Bristol BS48 1UR

Bankers

HSBC Bank plc
11 Canford Lane
Westbury-on-Trym
Bristol BS9 3DE

CAF Bank plc
PO Box 289
West Malling
Kent ME19 4TA

Bank of Scotland
PO Box 208
21 Prince Street
Bristol BS99 7JG

Triodos Bank UK Ltd
Deanery Road
Bristol
BS1 5AS

Solicitors

Capstone Solicitors
62 Gloucester Road
Bristol BS8 4AN

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2022

About Network

Network – Its Constitution

Network is constituted as a company limited by guarantee (Company No. 01951370) and governed by its Memorandum and Articles of Association dated 16 July 2008.

It was registered with the Charity Commission on 11 November 1985 (Charity No. 292801).

Network – Its Objectives and Purpose

Network's purpose and objectives are to promote mental, emotional and spiritual health and well-being in the context of a Christian ethos by:

- providing professional counselling and related services
- providing a range of educational and training opportunities in counselling and related areas
- providing other opportunities for personal, psychological and spiritual development.

About Network – What is it, How it works

Network is a nationally accredited counselling and listening skills training course provider. Courses include introductory courses for listening skills and person-centred counselling, an Advanced Certificate in Counselling, a British Association for Counselling and Psychotherapy (BACP) accredited Advanced Diploma Course in Counselling, and CPD for the counselling and allied professions.

Network provides affordable counselling using a combination of volunteer counsellors and trainees on the Adv Diploma course. Counsellors offer weekly counselling at the charity's building in Elm Park, Filton, Bristol, and at St Luke's Church in Bath. Volunteer counsellors are managed and supported by Network staff and receive free professional supervision.

Network's provision of affordable counselling is made possible by support from volunteered services, charitable monetary gifts from supporters and Trusts, income from training and room hire, and fundraising efforts.

Public Benefit

The Trustees have given due regard to the public benefit guidance issued by the Charity Commission and are confident that Network meets Charity Commission requirements. It confers public benefit by providing low-cost counselling to many who require it.

Risk Management

The Trustees met regularly throughout year and received regular reports to inform their risk assessments and mitigating actions. They continue to review the major risks to which the charity is exposed, and measures are in place to mitigate these risks.

Network's day to day functioning is divided into three areas –Training, Counselling and Operations.

TRAINING REPORT

Network offers training in listening and counselling skills from Introductory level to Advanced Diploma and beyond.

During the year, 25 students joined our two introductory courses; Being There and A Way of Being, developing listening and introductory counselling skills for use in their communities, faith groups or in caring roles.

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2022

The Advanced Certificate course saw 18 students joining in September 2021.

After many years of planning, we were pleased that 2021 saw us introduce an additional cohort of Advanced Diploma Students. It has been a long-term Network plan to run the Advanced Diploma with an annual intake.

Thirteen Year 2 Advanced Diploma students returned in September. There were some challenges in getting placements underway and this has been an ongoing challenge this year. Both the Counselling Department and Training Department are working collaboratively to resolve these delays and see a smoother process in the future.

Year 3 Advanced Diploma students completed their qualification over the course of this year.

Throughout this year, the Training Team have remained up to date with the requirements of the Professional bodies, the National Counselling Society (NCS) who offer Quality Assurance for our Advanced Certificate and the British Association for Counselling and Psychotherapy (BACP), who accredit our Advanced Diploma course.

Our courses and teaching are of an excellent quality, often reflected in student feedback:

'I feel very grateful to the tutors and course management team for giving me this unique and life-changing experience! It honestly is such a terrific course because it is planned and delivered excellently.'

'My Personal Development group is expertly run with warmth, sensitivity, and gentle encouragement to push our own boundaries, and I'm grateful for the emphasis on this level of personal development in order to prepare me for my subsequent training journey.'

'I would recommend this wholeheartedly and emphatically to anyone who wants to push themselves to be the absolute best counsellor they can be, which is a testament both to the content and the structure, but absolutely to the tutors and how it's delivered as well.'

Anne Duke

Head of Training

November 2022

COUNSELLING REPORT

During 2021/22, Network delivered counselling using a combination of volunteer counsellors, Year 2 trainees on the Adv Diploma course, and counsellors employed on the Emerging Stronger programme. Counselling at Network works with the whole person, physical, emotional and spiritual. Christian counsellors are able to work with clients in a way that incorporates their beliefs, if they wish it, and all counsellors are comfortable working with spirituality of any form or none, as directed by the client.

The year was one of significant challenge for the counselling department, with a rising demand for counselling due to Covid and the pressures of lockdown. At the same time, there was increasing complexity of presenting needs – often due to overwhelmed statutory mental health provision.

Matching clients to counsellors became a laborious process using the unwieldy new CRM database. By November we had a long waiting list and decided to close the waiting list for the rest of the year. The exception was the Emerging Stronger programme which was prioritised to target the poorest clients and to use the funds specifically entrusted to Network for that purpose.

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2022

Activity Data

Producing data about counselling activity during 2021/22 was affected by the difficulties with the CIVI CRM system. The following figures very possibly undercount the true level of activity. Network assessed and delivered counselling to 290 clients, and delivered at least 2,553 sessions, counting both assessments and counselling. The numbers include clients seen on the Emerging Stronger programme. About ¼ of our clients paid nothing and another ¼ paid less than £10 per session.

It is notable that Network's counsellors and staff worked with as many clients during 2021/22 as during the previous year.

Counselling Clients' Comments

I am so grateful to Network that I was able to access the counselling I so badly needed at a cost I could afford. Truly I have found the counselling I received to be life changing.

Very grateful for this service. It was amazing to find something that wasn't reliant on me having an income, this would have been prohibitive, and it was when I most needed some support, post cancer, menopause and lockdown!

As someone from an African background, I was slightly skeptical about trying counselling. However my experience has been life changing, inspiring, encouraging.

OPERATIONS REPORT

1. Achievements and Performance

Staff Conditions improved

The Sickness Policy was amended so that staff receive full pay from Network for the first 3 days of sickness, after which Statutory Sick Pay begins.

Pay rates for Administrators at Network were raised from the minimum wage level to living wage levels. After more than 10 years, the salaries of the Head of Counselling, Head of Training and Chief Executive positions were benchmarked to similar positions in other charities, and upward adjustments in pay introduced. Supervisor rates were increased to market levels so as to retain staff.

Loan Repayment

In September 2021, Network paid off the final £10,000 instalment of a short-term unsecured loan to Westbury on Trym Baptist Church. The generous £75,000 loan was key to securing the purchase and refurbishment of Network's premises at Elm Park during 2017.

Emerging Stronger Counselling for those on low income

The Emerging Stronger project ran throughout 2021/22. This counselling service was designed by Network to respond specifically to the impact of Covid-19 on the mental wellbeing of those in our local community on low and very low incomes.

The project faced a number of challenges which meant a lower than expected take-up. The funding Trusts agreed to its extension until December '22. Results will be available in next year's report.

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2022

2. Challenges during 2021/2022

IT Civi CRM database:

- During a project to further customise and embed our new CRM database it became clear there were gaps in the data captured during the year
- Changes to the system, together with the additional training given to counsellors, means we will benefit more fully from robust data collection and opportunities for analysis the database provides

Staffing:

- The significant disruption on our small team caused by senior management changes
- Staff absence due sickness
- Staff recruitment issues due to shortage in the labour force / specialist roles

FINANCIAL REVIEW

This year has been financially difficult for Network. Income fell at a time when costs are rising, resulting in a deficit of £28,030.

The main features that resulted in a deficit included:

- Reduced income from counselling due to problems collecting payments and the general economic climate.
- Reduced fundraising income due to fundraiser vacancy and comparison with the major appeal in the preceding year.
- Increase in salaries to move closer to sector norms.

Reserves Policy

The Board of Trustees' approved reserve policy follows guidance published by the Charity Commission. The policy is reviewed annually. At year end, 31 July 2022 the 'free cash reserves' were £30,678, substantially below the £45,000 minimum agreed by the Trustees. The Trustees aim to restore the reserves to the agreed level during 2022-23.

FUTURE PLANS

Network's financial challenges necessitate the adoption of a 3-year Transformation Plan as follows.

2022/2023

Run a fundraising Transformation Appeal to enable Network to establish a new, sustainable business model. Reduce costs and generate additional income to ensure a balanced budget for 2023/2024.

2023-2024

Consolidate the changes of the previous year. Embed good financial practices and robust systems. Continue to ensure students receive high quality training and clients receive timely, quality counselling with measurable outcomes.

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2022

2024-2025

Explore ways of expanding Network's offer to the poorest members of our community: for example by raising funds to sponsor 'bundles' of very low cost counselling, and/or to set up training bursaries for students from low-income and under-represented backgrounds.

FUNDING SOURCES

Thank you to the Trusts who generously funded Network to deliver the Emerging Stronger Project – the National Lottery Community Fund, All Churches Trust (now the Benefact Trust), the Singer Foundation, Quartet Community Express Grants, the Medlock Charitable Trust and the Souter Charitable Trust.

Thank you to the Quartet Community Foundation's Resilience Fund which provided a grant to customise and embed our new CIVI CRM database.

Thank you to the following Trusts which gave unrestricted funds to Network –

the Burden Trust, the Jack Lane Charitable Trust, the James Tudor Foundation, the Dame Violet Wills Trust, the Arnold Clark Community Fund.

Thank you to Henbury Golf Club which adopted Network as their charity of the year.

Thank you to the following churches which have been generous and committed supporters of Network for many years –

St Michael's Parish Church, Stoke Gifford; Westbury-on-Trym Baptist Church; Zion United Church, Frampton Cottrell; Tyndale Baptist Church, Clifton; All Saints Church, Fishponds; Stapleton Parish Church.

Finally, thank you to the many loyal individuals who believe in the work which Network does, and who financially support Network every month.

Network received no income from public monies.

The Trustees are grateful for the loyalty and commitment shown by staff to Network which was humbling and inspiring.

Statement of trustees' responsibilities

The trustees (who are also directors of Network Counselling & Training Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2022

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

DECLARATION

The annual report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and was approved by the Board of Trustees on:

27 February 2023.....

Signed on its behalf by:

Eileen Cahill

.....

Eileen Cahill, Chair of Trustees

NETWORK COUNSELLING AND TRAINING LIMITED
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 JULY 2022

Independent examiner's report to the trustees of Network Counselling & Training Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2022

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston

Joshua Kingston ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 27 February 2023

NETWORK COUNSELLING AND TRAINING LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 JULY 2022

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021 Restated
	Note	£	£	£	£
Income from:					
Donations and legacies	2	29,313	30,566	59,879	126,620
Other trading activities	3	11,236	-	11,236	2,570
Investment income		43	-	43	79
Charitable activities	4	199,966	996	200,962	166,535
Total income		240,558	31,562	272,120	295,804
Expenditure on:					
Raising funds	5	48	-	48	4,393
Charitable activities	6	279,604	20,498	300,102	236,860
Total expenditure		279,652	20,498	300,150	241,253
Net income/(expenditure)		(39,094)	11,064	(28,030)	54,551
Transfers between funds	16	-	-	-	-
Net movement in funds		(39,094)	11,064	(28,030)	54,551
Total funds at 1 August 2021	16	549,884	67,047	616,931	562,380
Total funds at 31 July 2022	16	510,790	78,111	588,901	616,931

The charity has no recognised gains or losses other than the results for the year as set out above

All of the activities of the charity are classed as continuing

Prior year fund comparatives are shown in note 11

The notes on pages 11 to 19 form part of these financial statements

NETWORK COUNSELLING AND TRAINING LIMITED

BALANCE SHEET

AS AT 31 JULY 2022

Company No. 01951370

	Note	2022 £	2021 £
Fixed Assets			
Tangible assets	12	888,249	908,129
Current Assets			
Debtors	13	12,538	1,736
Cash at bank and in hand		88,052	120,935
		<u>100,590</u>	<u>122,671</u>
Creditors : Amounts falling due within one year	14	<u>(86,845)</u>	<u>(87,783)</u>
Current Assets Less Current Liabilities		13,745	34,888
Creditors : Amounts falling due after more than one year	15	(313,093)	(326,086)
Net assets		<u>588,901</u>	<u>616,931</u>
Funds			
Unrestricted funds	17	510,790	549,884
Restricted funds	17	78,111	67,047
		<u>588,901</u>	<u>616,931</u>

For the year in question, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities;

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476.

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.

These financial statements were approved by the trustees on 27 February 2023 and are signed on their behalf by:



Eileen Cahill
Chair of Trustees

The notes on pages 11 to 19 form part of these financial statements

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2022

1 Accounting policies

- a) The financial statements have been prepared in accordance with the historical cost convention and 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) issued in October 2019 and the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity is a public benefit entity as defined under FRS102.

The trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern, despite the impact of Covid-19, and therefore the financial statements are prepared on the going concern basis. Please see going concern comments in the Financial Review section of the Trustee's Report for more details of this justification.

- b) All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.
- c) Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.
- d) Legacies are recognised when the charity is legally entitled to the legacy and the amount can be quantified with reasonable accuracy. Entitlement is regarded as the earlier of the charity being notified of an impending distribution or the legacy being received.
- e) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.
- f) Raising funds costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.
- g) Expenditure on tangible assets is capitalised if the cost of any item exceeds £1,000.
- h) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:
- | | |
|---------------------|-------------------|
| Freehold Property | 2% straight line |
| Leasehold Property | 50 years |
| Plant & Machinery | 4% straight line |
| Fixtures & fittings | 25% straight line |
- i) Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds, unless designated by the Trustees.
- j) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.
- k) The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the period.

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2022

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable donations and grants	29,313	30,566	59,879
	<u>29,313</u>	<u>30,566</u>	<u>59,879</u>

Prior year comparative

	Unrestricted Funds Restated £	Restricted Funds Restated £	Total Funds 2021 Restated £
Charitable donations and grants	56,192	70,428	126,620
	<u>56,192</u>	<u>70,428</u>	<u>126,620</u>

3 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Room hire	11,236	-	11,236	1,958
Fundraising events and activities	-	-	-	612
	<u>11,236</u>	<u>-</u>	<u>11,236</u>	<u>2,570</u>

All income from other trading activities in 2021 was unrestricted.

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Training	169,050	-	169,050
Counselling client donations	30,916	996	31,912
	<u>199,966</u>	<u>996</u>	<u>200,962</u>

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2022

4 Income from charitable activities (*continued*)

Prior year comparative	Unrestricted Funds Restated £	Restricted Funds Restated £	Total Funds 2021 Restated £
Training	126,547	-	126,547
Counselling client donations	39,924	64	39,988
	<u>166,471</u>	<u>64</u>	<u>166,535</u>

5 Expenditure on raising funds

	Total Funds 2022 £	Total Funds 2021 £
Fundraising costs	48	4,393
	<u>48</u>	<u>4,393</u>

6 Charitable activities expenditure

	Total Funds 2022 £	Total Funds 2021 £
<i>Direct costs</i>		
Premises costs	300	150
Training courses and CPD costs	6,442	9,957
Sundry counselling costs	4,104	307
Counsellor supervision	28,477	19,823
Wages and salaries	114,102	85,377
<i>Support costs</i>		
Rent and rates	4,093	4,734
Repairs and maintenance	5,187	4,521
Cleaning	5,965	4,469
Utilities	6,311	3,863
Printing, postage & stationery	2,825	1,777
Telephone	847	748
Insurance	3,546	4,020
Legal & professional fees	1,321	124
Sundry support costs	1,928	1,413
Household costs	136	64
IT	18,928	16,946
Wages & salaries	58,436	51,641
Other staff costs	865	350
Depreciation	19,880	20,783
Governance costs (note 7)	2,260	1,820
Loan interest	14,149	3,973
	<u>300,102</u>	<u>236,860</u>

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2022

7 Governance Costs

	Total Funds 2022 £	Total Funds 2021 £
Independent examiner's fee:		
For current independent examination	1,356	1,092
For current year accounts preparation	904	728
	<u>2,260</u>	<u>1,820</u>

8 Net income/expenditure for the year

This is stated after charging:

	Total Funds 2022 £	Total Funds 2021 £
Depreciation	19,880	20,783
Independent examiner's fee	<u>2,260</u>	<u>1,820</u>

No Trustees received any remuneration or reimbursement for expenses during the year or the previous year.

Aggregate donations from Trustees, key management personnel and related parties were £2,400 (2021: £2,500).

9 Staff costs and numbers

The aggregate payroll costs were:

	Total Funds 2022 £	Total Funds 2021 £
Wages and salaries	169,265	135,394
Social security costs	1,217	-
Employer's pension contributions	2,056	1,253
	<u>172,538</u>	<u>136,647</u>

No employee received emoluments of more than £60,000.

The Trustees consider themselves, along with the Chief Executive to be the key management personnel of the charity. During the year, the Chief Executive was paid total employment benefits (gross salary, employer's NI and employer's pension) of £24,173 (2021: £17,869).

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2022

9 Staff costs and numbers (*continued*)

The average number of employees during the year was as follows:

	Total 2022 No.	Total 2021 No.
Average headcount of employees	14	13

10 Taxation

The charity is exempt from corporation tax on its charitable activities.

11 Prior year fund comparatives

	Unrestricted Funds Restated £	Restricted Funds Restated £	Total Funds 2021 Restated £
Income from:			
Donations and legacies	56,192	70,428	126,620
Other trading activities	2,570	-	2,570
Investment income	79	-	79
Charitable activities	166,471	64	166,535
Total income	225,312	70,492	295,804
Expenditure on:			
Raising funds	4,393	-	4,393
Charitable activities	181,037	55,823	236,860
Total expenditure	185,430	55,823	241,253
Net expenditure	39,882	14,669	54,551
Transfers between funds	(1,001)	1,001	-
Total funds at 1 August 2020	511,003	51,377	562,380
Total funds at 31 July 2021	549,884	67,047	616,931

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2022

12 Tangible fixed assets

	Freehold Property	Leasehold Property	Plant & Machinery £	Fixtures & Fittings £	Total £
Cost					
At 1 August 2021	928,889	43,361	46,290	42,093	1,060,633
At 31 July 2022	<u>928,889</u>	<u>43,361</u>	<u>46,290</u>	<u>42,093</u>	<u>1,060,633</u>
Depreciation					
At 1 August 2021	55,734	8,822	45,856	42,092	152,504
Charge for the year	18,578	867	434	1	19,880
At 31 July 2022	<u>74,312</u>	<u>9,689</u>	<u>46,290</u>	<u>42,093</u>	<u>172,384</u>
Net book value At 31 July 2022	<u>854,577</u>	<u>33,672</u>	<u>-</u>	<u>-</u>	<u>888,249</u>
At 31 July 2021	<u>873,155</u>	<u>34,539</u>	<u>434</u>	<u>1</u>	<u>908,129</u>

The leasehold property, leasehold improvements and certain other assets are situated in Knowle, Bristol and are used by our partner charity, Filwood Hope (see note 16).

The trustees have chosen to carry the above freehold property at cost less depreciation. At the year end the net book value of £854,577 (2021: £873,155) was substantially in excess of the market value, which was considered to be £500,000.

13 Debtors

	2022 £	2021 £
Other debtors	12,362	1,385
Tax recoverable	176	351
	<u>12,538</u>	<u>1,736</u>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Social security and other taxes	694	-
Accruals and deferred income	43,207	35,314
Other creditors	42,944	52,469
	<u>86,845</u>	<u>87,783</u>

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2022

15 Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Other creditors	313,093	326,086
	<u>313,093</u>	<u>326,086</u>

Included within other creditors due within 1 year and after more than 1 year is a loan from Triodos Bank. The Bank holds a fixed and floating charge over the land at Elm Park, Filton, Bristol as security for repayment of the loan.

16 Movement in funds

	At 1 Aug 2021	Income	Expenditure	Transfers	At 31 Jul 2022
	£	£	£	£	£
Unrestricted funds					
General reserve	549,884	240,558	(279,652)	-	510,790
	<u>549,884</u>	<u>240,558</u>	<u>(279,652)</u>	<u>-</u>	<u>510,790</u>
Restricted funds					
Filwood Hope	34,973	-	(1,301)	-	33,672
Emerging Stronger	31,474	996	(5,301)	-	27,169
Core costs	-	24,566	(7,896)	-	16,670
Counselling	600	6,000	(6,000)	-	600
	<u>67,047</u>	<u>31,562</u>	<u>(20,498)</u>	<u>-</u>	<u>78,111</u>
Total funds	<u>616,931</u>	<u>272,120</u>	<u>(300,150)</u>	<u>-</u>	<u>588,901</u>

The majority of our supporters donate towards the work of Network as a whole, entrusting us to steward their donations well and use them where they are most needed. Some funds are donated with specific requirements around what they are spent on.

Restricted funds

Filwood Hope - The Filwood Hope fund was set up during the year ended 30 June 1994 when the company received a gift of £60,000 from the Mervyn Scott-Lindsey Trust to enable the setting up of a drop-in centre in the Knowle West district of Bristol. The company purchased a leasehold property in Knowle West with a term of 123 years for the use of Filwood Hope Project. Substantial improvements were made to the property using funds designated for the purpose. The Filwood Hope Project now operates as a separate charity with its own trustees. The movements above represent the depreciation of the original investment in the property and the subsequent improvements.

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2022

16 Movement in funds (continued...)

Emerging Stronger - The Emerging Stronger project is a specific piece of work designed to significantly increase the amount of counselling we can offer to people on very low incomes, running for 12 months. The funding of several Trusts and Foundations is in response to funding requests for the costs associated with this project only.

Core costs - Network is deeply grateful for the support of those Trusts and Foundations who specifically support the core costs involved in running our charity, including the costs associated with our premises, office, administrative and management salaries and the costs of us raising more funds.

Counselling - Some supporters, including Trusts and Foundations, other organisations or groups, and individuals, donate to our work in response to a specific funding request. Where this request is specifically and explicitly for costs directly and immediately associated with the delivery of affordable counselling these funds are 'restricted' to Counselling.

Movement in funds - prior year

	At 1 Aug 2020 £	Income £	Expenditure £	Transfers £	At 31 Jul 2021 £
Unrestricted funds					
General reserve	511,003	225,312	(185,430)	(1,001)	549,884
	<u>511,003</u>	<u>225,312</u>	<u>(185,430)</u>	<u>(1,001)</u>	<u>549,884</u>
Restricted funds					
Filwood Hope	51,377	-	(2,205)	(14,199)	34,973
Emerging Stronger	-	33,014	(1,540)	-	31,474
Core costs	-	37,478	(39,214)	1,736	-
Counselling	-	-	(12,864)	13,464	600
	<u>51,377</u>	<u>70,492</u>	<u>(55,823)</u>	<u>1,001</u>	<u>67,047</u>
Total funds	<u>562,380</u>	<u>295,804</u>	<u>(241,253)</u>	<u>-</u>	<u>616,931</u>

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2022

17 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	854,577	33,672	888,249
Loans	(356,037)	-	(356,037)
Other net assets	12,250	44,439	56,689
	<u>510,790</u>	<u>78,111</u>	<u>588,901</u>

Analysis of net assets between funds - prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	873,156	34,973	908,129
Loans	(378,555)	-	(378,555)
Other net assets	55,283	32,074	87,357
	<u>549,884</u>	<u>67,047</u>	<u>616,931</u>

18 Operating Leases

At 31 July the company had aggregate annual commitments under non-cancellable operating leases as set out below:

	Land & buildings	
	2022	2021
	£	£
Operating leases which expire:		
Less than 1 year	-	1,056
Within 2 to 5 years	<u>-</u>	<u>-</u>

19 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £10 each.

20 Related party transactions

There are no further related party transactions in this year or the prior year other than those reported elsewhere in these financial statements.

Accounts

NETWORK COUNSELLING AND TRAINING LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2021

Company Number 01951370

Charity Number 292801

NETWORK COUNSELLING AND TRAINING LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2021

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NETWORK COUNSELLING AND TRAINING LIMITED

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 31 JULY 2021

Status

The company is a registered charity and limited by guarantee. The working name it uses is Network Counselling and Training.

Trustees

Eileen Cahill (Chair)
Phillip Corbin (Treasurer)
Vicky Elliott
Stephen Lyne
Simon Taylor

Company Secretary

Rita Smith

Registered office

Elm Park
Filton
Bristol BS34 7PS

Independent Examiner

Joshua Kingston ACA
Burton Sweet Ltd
The Clock Tower, 5 Farleigh Court,
Old Weston Road,
Flax Bourton, Bristol BS48 1UR

Bankers

HSBC Bank plc
11 Canford Lane
Westbury-on-Trym
Bristol BS9 3DE

CAF Bank plc
PO Box 289
West Malling
Kent ME19 4TA

Bank of Scotland
PO Box 208
21 Prince Street
Bristol BS99 7JG

Solicitors

Capstone Solicitors
62 Gloucester Road
Bristol BS8 4AN

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2021

About Network – Its Constitution

Network is constituted as a company limited by guarantee (Company No. 01951370) and governed by its Memorandum and Articles of Association dated 16th July 2008.

It was registered with the Charity Commission on 11 November 1985 (Charity No. 292801).

Network's purpose and objectives are to promote physical, mental, emotional and spiritual health and well-being in the context of a Christian ethos by:

- providing professional counselling and related services on an affordable basis
- providing a range of educational and training opportunities in counselling and related areas
- providing other opportunities for personal, psychological and spiritual development.

About Network – What is it

Network provides affordable counselling and training in counselling and listening skills.

It is a nationally accredited counselling and listening skills training course provider. Courses include introductory courses for listening skills and person centred counselling, an Advanced Certificate in Counselling, and a British Association for Counselling and Psychotherapy (BACP) accredited Diploma Course in Counselling, and CPD for the counselling and allied professions.

About Network – How it Works

Network's provision of affordable counselling is made possible by support from volunteered services, charitable monetary gifts, income from training and room hire, the effective management of running costs, and fundraising efforts.

Volunteer counsellors typically offer 3 sessions of counselling a week, at the charity's building in Elm Park, Filton, Bristol, and at St Luke's Church in Bath. Volunteer counsellors receive free supervision, professional indemnity insurance and travel costs, as well as discounted CPD training.

Members of the Board of Trustees

The members named below have held office from 1 August 2020 to the signing date of this report unless otherwise stated:

Eileen Cahill (Chair), Elected Dec 2012

Phillip Corbin (Treasurer), Elected April 2009

Vicky Elliott Co-opted June 2013, Elected Feb 2014

Stephen Lyne, Elected November 2018

Simon Taylor, Elected September 2021

Staffing matters

At the beginning of the financial year 2020/2021, Network made the deeply challenging decision, prompted by the Covid pandemic effect on its working processes, to consult staff about proposed redundancies. From April 2020 onward, the Covid pandemic necessitated closure of our building at various points, furlough of reception staff, a very limited return to the building and a much changed nature of the way in which we were able to welcome clients safely. As a result, the four receptionist roles were placed at risk, and following consultation with staff two receptionists, Sue Baker and Julie Bryant, elected to take voluntary redundancy in October 2020. The Trustees recognise how difficult this process was for the whole team. They are deeply grateful to Sue Baker and Julie Bryant for the many years of loyal and committed service which they gave to Network over many years, and for the warmth and care with which they received clients and supported counsellors. Anne Geary and Jackie Bishop interviewed successfully for two new Administrator roles, and Bookkeeper Jackie Jones was successfully appointed to the new role of Office Manager.

The year has seen some staff move on from Network, including self-employed Fundraiser Sue Payne, Counselling Co-ordinator David Goldstein and Administrator Jackie Bishop, all of whom did very valuable work. We also said goodbye to long term Tutors, Yvette Perryman and Nigel Gibbons, both of whom made great contributions during their time on the Advanced Certificate and Advanced Diploma courses. The Trustees are grateful for the work that staff have done for Network, and the strength they brought to the team.

Network also welcomed several new members of staff, including Rhea Hughes as Counselling Co-ordinator and in June the first two Counsellors joined the team on a fixed term basis to deliver sessions as part of the Emerging Stronger project. We also welcomed new Tutors Fiona Morrison to the Advanced Certificate and Emma Duncan to the Advanced Diploma along with Erika Teucher who joined the Advanced Certificate Team as skills facilitator.

Overall 12 staff were employed, all on a part-time basis. They amounted to a full-time equivalent staffing of 4.3 people.

The Trustees would like to express their gratitude for the resilience and commitment the staff team have shown during a year of unique challenges and uncertainty, and continue to uphold them in prayer.

Achievements and Performance

During the year activities focussed on delivering the key objectives of Network's 2019 – 2023 four year strategy (available on our website) as well as undertaking a review of the strategy in light of the changing external context brought about by Covid, and other significant social movements during 2020.

The main activities undertaken during the year to deliver the strategy include the following:

- **Strategic review**
During the year the organisational strategy was reviewed by the Trustees and Chief Executive, believing that Network's activities should be responsive to its environment. The revised strategy reflects the shifting nature of demand for our services, our commitment to improving access to counselling for communities that face particular barriers, and Network's unique position in being able to support the mental health and wellbeing needs of Church and faith communities in Bristol.
- **Proactively recruiting and working to retain volunteer counsellors.**
The number of counsellors has remained relatively steady in the low 30s throughout the year. We are developing how we communicate the volunteering experience with Network and

advertising for counsellors in a more focussed way on Network's website and social media. We have received an encouraging response, with enquiries from qualified and experienced counsellors which were in the recruitment process at the end of this reporting period.

The work volunteer counsellors do with their clients is at the heart of Network's mission, and we are indebted to their generosity and commitment to helping those who come to us in need.

- **Making services available in locations that are closer to where clients on low incomes live**

Since being compelled to make our counselling service available remotely in the previous financial year we have seen an unexpected continued interest in remote counselling. Being able to engage in counselling over the phone or via online video conferencing makes counselling more accessible for people who have difficulty travelling either due to transport and financial limitations, or constraints around time away from home. Forty per cent (40%) of clients would only like to have remote counselling, and 78% of clients are happy to have remote counselling. For 22% of clients in person counselling is the only way they wish to and/or are able to access counselling, with questions around availability of a private space and access to technology for some groups. **Offering affordable counselling to residents in the local community in Filton, Patchway, Southmead and Lockleaze, as well as clients on low incomes from across Bristol.**

Network has continued to receive clients on low incomes from the local community and across Bristol, both for in person and remote counselling. During the year 34% of our clients were on very low incomes of below £750 a month, and 66 % were on incomes of below £1250 a month.

Following a successful fundraising campaign our Emerging Stronger project was launched in June. The project aims to significantly increase the number of sessions offered to people on very low incomes of less than £750 a month. It will run for a 12 month period. It is a funded response to the increased need for accessible counselling created by the financial, social and emotional challenges of the Covid pandemic.

- **Running our Diploma in Counselling annually**

We are very pleased to be able to run a second Advanced Diploma, beginning in September 2021 and running alongside our existing cohort of students who will be going into their second year of study. Demand for the BACP accredited Advanced Diploma course has been very high, with the majority of Certificate students wishing to progress their studies as well as students joining us from other pathways. Tutors have been recruited to deliver the course, which will be overseen and moderated by the Course Leader, Sue Cater.

- **Improving our core systems and processes.**

A key piece of work during the year has been the design, implementation and transition to use of a new CRM database, funded by the Quartet Community Foundation's Coronavirus Recovery and Stabilisation fund. Launched in quarter four of 2020 the system means that clients are now able to complete their registration forms and outcomes measures online. Clients are returning their forms much more quickly and often within hours of their call to us. Thirty nine per cent (39%) of clients returned forms on the same day that they were sent out, and twice this number returned them within two days. This shortens their journey into counselling by between one and two weeks. For the small number of clients (<5%) who do not want to or cannot complete forms online we maintain the option to send forms in hard copy. The system also means that we have considerably better information available on our service to inform funding applications and reports.

The main areas of charitable activity are the provision of individual counselling and quality, accredited professional counselling training.

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

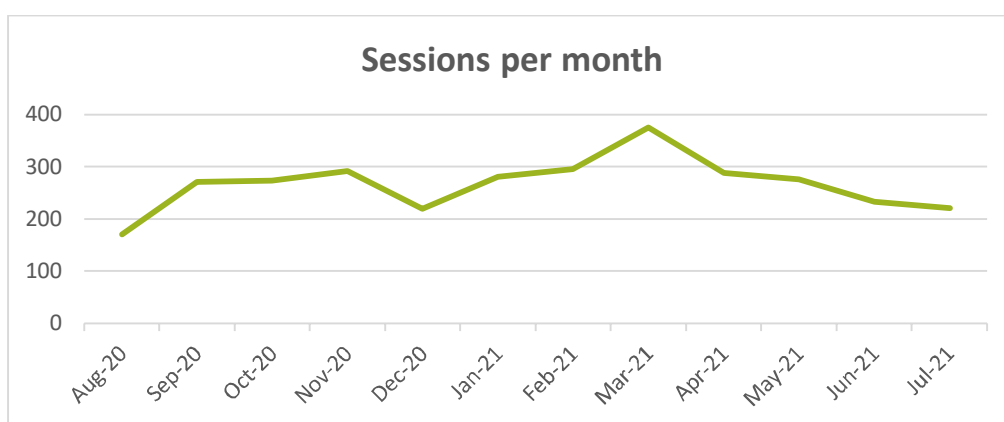
YEAR ENDED 31 JULY 2021

Counselling

Network offers affordable counselling by qualified counsellors and by counsellors who are in training at Diploma level 5 or above. Our counselling service is based on a Person Centred approach, though we do have counsellors who use other therapeutic approaches. Counselling at Network works with the whole person, physical, emotional and spiritual. Christian counsellors are able to work with clients in a way that specifically incorporates their beliefs, should they wish, and all counsellors are comfortable working with spirituality of any form, or none, as directed by the client.

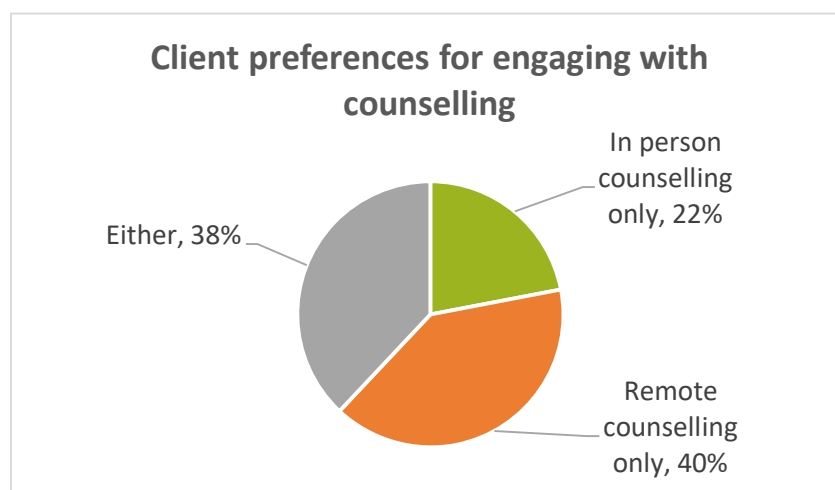
Clients are able to access up to 40 sessions, with clients receiving an average of 15 sessions. On the rare occasions when it is therapeutically indicated, clients can receive more than 40 sessions.

A total number of 287 clients received initial assessments or weekly counselling during the year, with a total of 3190 sessions provided. Though session numbers have varied across the year the total is almost exactly the same as the previous year 2019-20 (3188 sessions). This is in spite of the very difficult backdrop of Covid-19 and the significant challenges and changes that have resulted.



A review of how client contributions are managed took place during this year and was agreed in May 2021. Network will continue to offer affordable counselling to all, inviting clients to contribute an amount in line with their income. It is core to our service that financial circumstances are not a barrier to accessing quality, professional support. This will be implemented in the coming financial year.

Throughout the changes in Covid-19 restrictions, Network continued to offer clients a choice of accessing counselling online, on the phone or in person. Clients have varying preferences, with some only wanting to see a counsellor in person, and others choosing remote counselling, perhaps preferring the safety and comfort of home, not needing to travel, and/or continuing anxieties about Covid. The chart below shows the preferences of clients:



NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2021

Network continues to support a small number of counsellors who have decided to remain online for the foreseeable future – for instance because of underlying health conditions or distance from Network.

Finally, to demonstrate the importance of the work Network does to make counselling affordable and available, comments made by clients in the past 12 months are presented here. *“I have had counselling a few times in the past but this was by far the best experience I have had. Not just the shorter waiting time but the service itself. [My counsellor] was fantastic and I wish her all the best in the future once qualified! I can't thank her enough.”*

“I'm very grateful for the service Network has provided. I have made great advancements in one particular relationship in my life that I struggled with and it is unlocking happiness for me in other areas of my life.”

“I am so grateful to Network for giving me access to counselling when I thought it wasn't available to me. It has changed me and brought me life. I am a different person from the one who started counselling a year and a half ago. I have learnt so much about myself and can see my past in a more truthful way. One of the best things I have done in my life.”

The organisation continues to adhere to the ethical guidelines and standards set by the BACP, of which it is a member.

Training

Network offers training in listening and counselling skills from Introductory level to Advanced Diploma and beyond.

During the year 45 students joined our two introductory courses, Being There and A Way of Being, developing listening and introductory counselling skills for use in their communities, faith groups or in caring roles. These courses were delivered online, which proved very successful, and we were thrilled to welcome students from all over the UK and as far away as Greece. Our new, third introductory course On Becoming a Person ran in the summer term with 12 students. The course was well received, and we were able to offer the course in person and online, this offered us a few technical challenges, but on the whole was very successful. We were pleased to welcome Sue Bater and Erika Teucher onto the Introductory Course Tutor Team.

The pandemic meant that we were unable to offer our CPD programme but, whilst limited, we were able to offer Exploring Professional Practice Groups online. These were attended by Network and external counsellors and included discussions around the menopause, the impact of Covid on our therapeutic work and what we mean by relationships for growth.

Our Advanced Certificate and Advanced Diploma Tutors and students had various challenges with working online for most of the academic year but managed extremely well. During the summer term some students returned in small groups to the building, whilst others worked from home. Tutors worked extremely hard to ensure that all students were able to access the training day either from home or at Network.

Throughout this year, with all the new and unplanned for challenges of working through a pandemic, and delivering a rich and personal training experience online, the training team met all the requirements of the Professional bodies who accredit the training courses. The National Counselling Society (NCS) provides Quality Assurance for our Advanced Certificate, and the British Association for Counselling and Psychotherapy (BACP), accredits our Advanced Diploma course. During this demanding year, we were also successful in the Advanced Diploma course being re-accredited with the BACP, and we are very grateful to Sue Cater for the tremendous job she did working the BACP to ensure the course retains its accreditation.

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2021

The Training Team have been extremely busy this year with a truly unprecedented level of interest in all our courses. In response, they offered online Information Events enabling over 60 people to attend over two sessions. Other major work has been developing plans to introduce an additional Advanced Diploma Cohort starting in September 2021. Network's Training Department works strenuously to provide courses and teaching of an excellent quality. While accreditation by professional bodies is one measure of its achievement, student feedback is another measure, just as important.

'The warm, generous and supportive nature of all the tutors came across consistently'

'Both facilitators teach with passion'

'The teaching remains to a very high standard, and I have been so grateful that Covid has not stopped us from continuing our learning to become counsellors. I know this is a wider team effort and I would like to offer my thanks to Network as a whole for the hard work that goes into keeping it all going'

'This term has been fantastic, and I have really appreciated the tutor input. They are both experienced and passionate about the subject matter and it really brings the theory to life'

'I'm very thankful for all the course leaders and administrators in working so hard to ensure we learn and grow. It feels like (and is) a real privilege to be on this course'

Financial review

In financial terms the year has been an unexpectedly positive year for Network. The Trustees are very pleased to have paid off £45,000 of short term loan commitments, and Network has been able to return, without difficulty, from the various loan repayment holidays to normal scheduled repayments. Unrestricted Trust income has been considerably lower than previous years and represents an area of concern for the coming year.

Training income was healthy throughout due to significant demand for our introductory courses, and because a second Advanced Diploma course is taking place in 2021/22 there are significant deposits for training during the coming year that are present in the end of year accounts for 2020/2021.

Voluntary income was significantly boosted in the early part of the year. The Emerging Stronger project was very well supported by funders, and we are deeply grateful to our individual donors who have continued to support our much needed work. The Trustees, on behalf of clients, students, counsellors and the staff team, give thanks for the funding received during that year from:

- The Heart of the Community Tithe Fund at St Michael's Church, Stoke Gifford
- Zion United Church
- Westbury Baptist Church
- Stapleton Parochial Church
- Philanthropic Trusts and Foundations

Clients have continued to contribute towards their sessions at levels similar to the previous year, but the amount contributed have fallen from an average of £14.34 per session in the year 2019/2020 to an average of £11.17 per session in the year 2020/2021.

The year ends with an overall surplus of £54,551 for the year and £549,884 in general funds although significantly £494,601 of the value of general funds is held within tangible fixed assets (£873,156 of unrestricted tangible fixed assets, supported by loans of £378,555). This leaves £55,283 in free reserves. Free reserves are considered to be unrestricted general funds, less fixed assets and supporting loans.

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2021

Results and State of Company Affairs

The state of the Company's affairs is shown in the financial statements and notes.

Plans for 2020/21

Network strategy 2019-23

After two years of considerable uncertainty, core work planned for the year is focussed around:

- Delivery of the Emerging Stronger project, ensuring that we reach out widely to people on very low incomes and that the service is fully taken up
- Supporting and recruiting volunteer counsellors, particularly experienced counsellors
- Delivery of our second Advanced Diploma course, ensuring that the excellent quality of teaching and student experience is maintained
- Building relationships with Church and faith communities in Bristol and supporting understanding of the role of counselling at times of distress
- Consolidating the improvements made in our core systems and processes and developing our fundraising and communications functions.

Risk Management

The Trustees met regularly throughout year and received regular reports to inform their risk assessments and mitigating actions. They continue to review the major risks to which the charity is exposed, and measures are in place to mitigate these risks.

Reserves Policy

The Board of Trustees' approved reserve policy follows guidance published by the Charity Commission. The policy is reviewed annually.

During the year the Trustees reviewed the reserves policy in light of continued uncertainty in the external environment. At the close of the year the policy is to hold £45,000 in reserves. The 2020/21 policy review will reflect the extended financial commitments represented by the second Advanced Diploma running in 2020/21, which was confirmed only shortly before year end.

As at 31 July 2021, the cash reserves were £120,935 which is well above the current policy of £45,000. £29,000 of this is deferred income as we are holding deposits for three training courses running in 2021/22. During the year 2021/22 the Trustees expect costs to be higher as staff remuneration has been improved to near charity sector benchmark figures, and short-term loan repayments continue. Forecasts also reflect the more challenging Trust and Foundation fundraising climate, and it is expected costs will exceed income in the year 2021/22.

NETWORK COUNSELLING AND TRAINING LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2021

Statement of trustees' responsibilities

The trustees (who are also directors of Network Counselling & Training Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

DECLARATION

The annual report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and was approved by the Board of Trustees on

.....

Signed on its behalf by:

..... Eileen Cahill, Chair of Trustees

NETWORK COUNSELLING AND TRAINING LIMITED
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 JULY 2021

Independent examiner's report to the trustees of Network Counselling & Training Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston ACA
Burton Sweet Ltd
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date:

NETWORK COUNSELLING AND TRAINING LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 JULY 2021

		Unrestricted	Restricted	Total Funds	Total Funds
	Note	General	Designated	Funds	2020
		£	£	2021	2020
		£	£	£	£
Income from:					
Donations and legacies	2	96,116	-	70,492	166,608
Other trading activities	3	2,570	-	-	2,570
Investment income		79	-	-	79
Charitable activities	4	126,547	-	-	126,547
Total income		225,312	-	70,492	295,804
Expenditure on:					
Raising funds	5	4,393	-	-	4,393
Charitable activities	6	181,037	-	55,823	236,860
Total expenditure		185,430	-	55,823	241,253
Net income/(expenditure)		39,882	-	14,669	54,551
Transfers between funds	16	(1,001)	-	1,001	-
Net movement in funds		38,881	-	15,670	54,551
Total funds at 1 August 2020		511,003	-	51,377	562,380
Total funds at 31 July 2021	16	549,884	-	67,047	616,931

The charity has no recognised gains or losses other than the results for the year as set out above

All of the activities of the charity are classed as continuing

Prior year fund comparatives are shown in note 11

The notes on pages 13 to 21 form part of these financial statements

NETWORK COUNSELLING AND TRAINING LIMITED

BALANCE SHEET

AS AT 31 JULY 2021

Company No. 01951370

	Note	2021 £	2020 £
Fixed Assets			
Tangible assets	12	908,129	928,912
Current Assets			
Debtors	13	1,736	1,667
Cash at bank and in hand		<u>120,935</u>	<u>100,247</u>
		122,671	101,914
Creditors : Amounts falling due within one year	14	<u>(87,783)</u>	<u>(104,687)</u>
Current Assets Less Current Liabilities		34,888	(2,773)
Creditors : Amounts falling due after more than one year	15	(326,086)	(363,759)
Net assets		<u>616,931</u>	<u>562,380</u>
Funds			
Unrestricted funds	17	549,884	511,003
Restricted funds	17	<u>67,047</u>	<u>51,377</u>
		<u>616,931</u>	<u>562,380</u>

For the year in question, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities;

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476.

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.

These financial statements were approved by the trustees on and are signed on their behalf by:

Eileen Cahill
Chair of Trustees

The notes on pages 13 to 21 form part of these financial statements

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2021

1 Accounting policies

- a) The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102, the Companies Act 2006, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities (FRS 102).

The charity is a public benefit entity as defined under FRS102.

The trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern, despite the impact of Covid-19, and therefore the financial statements are prepared on the going concern basis. Please see going concern comments in the Financial Review section of the Trustee's Report for more details of this justification.

- b) All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.
- c) Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.
- d) Legacies are recognised when the charity is legally entitled to the legacy and the amount can be quantified with reasonable accuracy. Entitlement is regarded as the earlier of the charity being notified of an impending distribution or the legacy being received.
- e) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.
- f) Raising funds costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.
- g) Expenditure on tangible assets is capitalised if the cost of any item exceeds £1,000.
- h) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:
- | | |
|---------------------|-------------------|
| Freehold Property | 2% straight line |
| Leasehold Property | 123 years |
| Plant & Machinery | 4% straight line |
| Fixtures & fittings | 25% straight line |
- i) Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds, unless designated by the Trustees.
- j) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.
- k) The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the period.

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2021

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Counselling client donations	39,924	64	39,988
Charitable donations and grants	56,192	70,428	126,620
	<u>96,116</u>	<u>70,492</u>	<u>166,608</u>

Prior year comparative

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Counselling client donations	53,648	-	53,648
Charitable donations and grants	103,315	30,739	134,054
Subscriptions	145	-	145
	<u>157,108</u>	<u>30,739</u>	<u>187,847</u>

3 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Room hire	1,958	-	1,958	11,861
Fundraising events and activities	612	-	612	997
	<u>2,570</u>	<u>-</u>	<u>2,570</u>	<u>12,858</u>

All income from other trading activities in 2020 was unrestricted.

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Training	126,547	-	126,547	105,763
	<u>126,547</u>	<u>-</u>	<u>126,547</u>	<u>105,763</u>

All income from charitable activities in 2020 was unrestricted.

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2021

5 Expenditure on raising funds

	Total Funds	Total Funds
	2021	2020
	£	£
Fundraising costs	4,393	3,655
	<u>4,393</u>	<u>3,655</u>

6 Charitable activities expenditure

	Total Funds	Total Funds
	2021	2020
	£	£
<i>Direct costs</i>		
Premises costs	150	125
Training courses and CPD costs	9,957	9,431
Sundry counselling costs	307	1,731
Counsellor supervision	19,823	18,564
Wages and salaries	85,377	69,598
<i>Support costs</i>		
Rent and rates	4,734	9,969
Repairs and maintenance	4,521	2,367
Cleaning	4,469	3,764
Utilities	3,863	5,232
Printing, postage & stationery	1,777	1,763
Telephone	748	774
Insurance	4,020	2,640
Legal & professional fees	124	1,620
Sundry support costs	1,413	2,022
Household costs	64	298
IT	16,946	4,973
Wages & salaries	51,641	63,320
Other staff costs	350	354
Depreciation	20,783	20,783
Governance costs (note 7)	1,820	2,054
Loan interest	3,973	16,753
	<u>236,860</u>	<u>238,135</u>

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2021

7 Governance Costs

	Total Funds 2021 £	Total Funds 2020 £
Independent examiner's fee:		
For current independent examination	1,092	1,050
For current year accounts preparation	728	1,004
	<u>1,820</u>	<u>2,054</u>

8 Net income/expenditure for the year

This is stated after charging:

	Total Funds 2021 £	Total Funds 2020 £
Depreciation	20,783	20,783
Independent examiner's fee	<u>1,820</u>	<u>2,054</u>

No Trustees received any remuneration or reimbursement for expenses during the year or the previous year.

Aggregate donations from Trustees, key management personnel and related parties were £2,500 (2020: £5,016).

9 Staff costs and numbers

The aggregate payroll costs were:

	Total Funds 2021 £	Total Funds 2020 £
Wages and salaries	135,394	131,541
Social security costs	-	822
Employer's pension contributions	1,253	1,411
	<u>136,647</u>	<u>133,774</u>

No employee received emoluments of more than £60,000.

The Trustees consider themselves, along with the Chief Executive to be the key management personnel of the charity. During the year, the Chief Executive was paid total employment benefits (gross salary, employer's NI and employer's pension) of £17,869 (2020: £17,884).

NETWORK COUNSELLING AND TRAINING LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2021

9 Staff costs and numbers (*continued*)

The average number of employees during the year was as follows:

	Total 2021 No.	Total 2020 No.
Average headcount of employees	13	14

10 Taxation

The charity is exempt from corporation tax on its charitable activities.

11 Prior year fund comparatives

	Unrestricted funds General £	Designated £	Restricted Funds £	Total Funds 2020 £
Income from:				
Donations and legacies	157,108	-	30,739	187,847
Other trading activities	12,858	-	-	12,858
Charitable activities	105,763	-	-	105,763
Total income	275,729	-	30,739	306,468
Expenditure on:				
Raising funds	3,405	-	250	3,655
Charitable activities	219,640	-	18,495	238,135
Total expenditure	223,045	-	18,745	241,790
Net expenditure	52,684	-	11,994	64,678
Transfers between funds	454,549	(454,549)	-	-
Total funds at 1 August 2019	3,770	454,549	39,383	497,702
Total funds at 31 July 2020	511,003	-	51,377	562,380

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2021

12 Tangible fixed assets

	Freehold Property	Leasehold Property	Plant & Machinery £	Fixtures & Fittings £	Total £
Cost					
At 1 August 2020	928,889	43,361	46,290	42,093	1,060,633
At 31 July 2021	<u>928,889</u>	<u>43,361</u>	<u>46,290</u>	<u>42,093</u>	<u>1,060,633</u>
Depreciation					
At 1 August 2020	37,156	8,469	44,004	42,092	131,721
Charge for the year	18,578	353	1,852	-	20,783
At 31 July 2021	<u>55,734</u>	<u>8,822</u>	<u>45,856</u>	<u>42,092</u>	<u>152,504</u>
Net book value At 31 July 2021	<u>873,155</u>	<u>34,539</u>	<u>434</u>	<u>1</u>	<u>908,129</u>
At 31 July 2020	<u>891,733</u>	<u>34,892</u>	<u>2,286</u>	<u>1</u>	<u>928,912</u>

The leasehold property, leasehold improvements and certain other assets are situated in Knowle, Bristol and are used by our partner charity, Filwood Hope (see note 16).

The trustees have chosen to carry the above freehold property at cost less depreciation. At the year end the net book value of £873,155 (2020: £891,773) was substantially in excess of the market value, which was considered to be £500,000.

13 Debtors

	2021 £	2020 £
Other debtors	1,385	145
Tax recoverable	351	1,522
	<u>1,736</u>	<u>1,667</u>

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Social security and other taxes	-	487
Accruals and deferred income	35,314	40,149
Other creditors	52,469	64,051
	<u>87,783</u>	<u>104,687</u>

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2021

15 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Other creditors	326,086	363,759
	<u>326,086</u>	<u>363,759</u>

Included within other creditors due within 1 year and after more than 1 year is a loan from Triodos Bank. The Bank holds a fixed and floating charge over the land at Elm Park, Filton, Bristol as security for repayment of the loan.

16 Movement in funds

	At 1 Aug 2020 £	Income £	Expenditure £	Transfers £	At 31 Jul 2021 £
Unrestricted funds					
General reserve	511,003	225,312	(185,430)	(1,001)	549,884
	<u>511,003</u>	<u>225,312</u>	<u>(185,430)</u>	<u>(1,001)</u>	<u>549,884</u>
Restricted funds					
Filwood Hope	51,377	-	(2,205)	(14,199)	34,973
Emerging Stronger	-	33,014	(1,540)	-	31,474
Core costs	-	37,478	(39,214)	1,736	-
Counselling	-	-	(12,864)	13,464	600
	<u>51,377</u>	<u>70,492</u>	<u>(55,823)</u>	<u>1,001</u>	<u>67,047</u>
Total funds	<u>562,380</u>	<u>295,804</u>	<u>(241,253)</u>	<u>-</u>	<u>616,931</u>

The majority of our supporters donate towards the work of Network as a whole, entrusting us to steward their donations well and use them where they are most needed. Some funds are donated with specific requirements around what they are spent on.

Restricted funds

Filwood Hope - The Filwood Hope fund was set up during the year ended 30 June 1994 when the company received a gift of £60,000 from the Mervyn Scott-Lindsey Trust to enable the setting up of a drop-in centre in the Knowle West district of Bristol. The company purchased a leasehold property in Knowle West with a term of 123 years for the use of Filwood Hope Project. Substantial improvements were made to the property using funds designated for the purpose. The Filwood Hope Project now operates as a separate charity with its own trustees. The movements above represent the depreciation of the original investment in the property and the subsequent improvements. The transfers this year were required due to a correction as other restricted funds were allocated to the Filwood Hope fund in error in the 2020 accounts.

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2021

16 Movement in funds (continued...)

Emerging Stronger - The Emerging Stronger project is a specific piece of work designed to significantly increase the amount of counselling we can offer to people on very low incomes, running for 12 months. The funding of several Trusts and Foundations is in response to funding requests for the costs associated with this project only.

Core costs - Network is deeply grateful for the support of those Trusts and Foundations who specifically support the core costs involved in running our charity, including the costs associated with our premises, office, administrative and management salaries and the costs of us raising more funds.

Counselling - Some supporters, including Trusts and Foundations, other organisations or groups, and individuals, donate to our work in response to a specific funding request. Where this request is specifically and explicitly for costs directly and immediately associated with the delivery of affordable counselling these funds are 'restricted' to Counselling.

Designated funds

The designated St Andrews fund did represent the value of the property at Elm Park in Filton, less the balances on loans taken out for the purpose of acquiring the property and work required to bring it into use. The Trustees decided to no longer designate funds in this way.

Movement in funds - prior year

	At 1 Aug 2019 £	Income £	Expenditure £	Transfers £	At 31 Jul 2020 £
Unrestricted funds					
General reserve	3,770	275,729	(223,045)	454,549	511,003
<i>Designated funds</i>					
St Andrews	454,549	-	-	(454,549)	-
	<u>458,319</u>	<u>275,729</u>	<u>(223,045)</u>	<u>-</u>	<u>511,003</u>
Restricted funds					
Filwood Hope	39,383	30,739	(18,745)	-	51,377
	<u>39,383</u>	<u>30,739</u>	<u>(18,745)</u>	<u>-</u>	<u>51,377</u>
Total funds	<u>497,702</u>	<u>306,468</u>	<u>(241,790)</u>	<u>-</u>	<u>562,380</u>

NETWORK COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2021

17 Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	873,156	-	34,973	908,129
Loans	(378,555)	-	-	(378,555)
Other net assets	55,283	-	32,074	87,357
	<u>549,884</u>	<u>-</u>	<u>67,047</u>	<u>616,931</u>

Analysis of net assets between funds - prior year

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	891,734	-	37,178	928,912
Loans	(427,810)	-	-	(427,810)
Other net assets	47,079	-	14,199	61,278
	<u>511,003</u>	<u>-</u>	<u>51,377</u>	<u>562,380</u>

18 Operating Leases

At 31 July the company had aggregate annual commitments under non-cancellable operating leases as set out below:

	Land & buildings	
	2021	2020
	£	£
Operating leases which expire:		
Less than 1 year	1,056	1,056
Within 2 to 5 years	<u>-</u>	<u>1,056</u>

19 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £10 each.

20 Related party transactions

There are no further related party transactions in this year or the prior year other than those reported elsewhere in these financial statements.