

**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**

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#### **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**

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#### **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

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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

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#### 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**

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#### **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

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#### 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

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- 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**

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**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	£	£	£	£
<b>Income from:</b>					
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
<b>Total income</b>		<b>240,558</b>	<b>31,562</b>	<b>272,120</b>	<b>295,804</b>
<b>Expenditure on:</b>					
Raising funds	5	48	-	48	4,393
Charitable activities	6	279,604	20,498	300,102	236,860
<b>Total expenditure</b>		<b>279,652</b>	<b>20,498</b>	<b>300,150</b>	<b>241,253</b>
<b>Net income/(expenditure)</b>		<b>(39,094)</b>	<b>11,064</b>	<b>(28,030)</b>	<b>54,551</b>
<b>Transfers between funds</b>	16	-	-	-	-
<b>Net movement in funds</b>		<b>(39,094)</b>	<b>11,064</b>	<b>(28,030)</b>	<b>54,551</b>
<b>Total funds at 1 August 2021</b>	16	<b>549,884</b>	<b>67,047</b>	<b>616,931</b>	<b>562,380</b>
<b>Total funds at 31 July 2022</b>	16	<b>510,790</b>	<b>78,111</b>	<b>588,901</b>	<b>616,931</b>

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

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### 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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>
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**

	<b>Unrestricted Funds Restated £</b>	<b>Restricted Funds Restated £</b>	<b>Total Funds 2021 Restated £</b>
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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>
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:

	<b>Total 2022 No.</b>	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**

	<b>Unrestricted Funds Restated £</b>	<b>Restricted Funds Restated £</b>	<b>Total Funds 2021 Restated £</b>
<b>Income from:</b>			
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
<b>Total income</b>	<b>225,312</b>	<b>70,492</b>	<b>295,804</b>
<b>Expenditure on:</b>			
Raising funds	4,393	-	4,393
Charitable activities	181,037	55,823	236,860
<b>Total expenditure</b>	<b>185,430</b>	<b>55,823</b>	<b>241,253</b>
<b>Net expenditure</b>	<b>39,882</b>	<b>14,669</b>	<b>54,551</b>
Transfers between funds	(1,001)	1,001	-
<b>Total funds at 1 August 2020</b>	<b>511,003</b>	<b>51,377</b>	<b>562,380</b>
<b>Total funds at 31 July 2021</b>	<b>549,884</b>	<b>67,047</b>	<b>616,931</b>

# **NETWORK COUNSELLING AND TRAINING LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 JULY 2022**

### **12 Tangible fixed assets**

	<b>Freehold Property</b>	<b>Leasehold Property</b>	<b>Plant &amp; Machinery £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Total £</b>
<b>Cost</b>					
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>
<b>Depreciation</b>					
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>
<b>Net book value At 31 July 2022</b>	<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**

	<b>2022 £</b>	<b>2021 £</b>
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**

	<b>2022 £</b>	<b>2021 £</b>
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**

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
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**

	<b>At 1 Aug 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 31 Jul 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>					
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>
<b>Restricted funds</b>					
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>
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>					
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>
<b>Restricted funds</b>					
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>
<b>Total funds</b>	<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

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### 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.