

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

CONTENTS	PAGES
Reference & Administrative Information	1
Trustees' Annual Report	2-7
Independent Examiner's Report to the Trustees	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11-19

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	<u>43,743</u>	<u>36,551</u>
		<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.

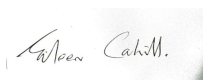
Directors' responsibilities;

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
	<u>-</u>	<u>475</u>

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.