

CHARITY REGISTRATION NUMBER: 1005967

**The Norwich Centre for Personal Professional and
Spiritual Development**

Unaudited financial statements

31 August 2020

The Norwich Centre for Personal Professional and Spiritual Development

Financial statements

Year ended 31 August 2020

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The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report

Year ended 31 August 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2020.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	The Norwich Centre for Personal Professional and Spiritual Development
Charity registration number	1005967
Principal office	7 Earlham Road Norwich Norfolk NR2 3RA

The trustees

The trustees who served during the year and at the date of approval were as follows:

D Levy
R Capper
T Bonser
S Jones
C Hewitt
D Lipinska
J Jackson

Centre Director	Dr C Kitcatt
Independent examiner	Mark Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2020

Objectives and activities

The objectives of the Charity were established by the original trust deed being:

- The relief of persons who are in conditions of need, hardship, or distress; or who are aged, or sick by the provision of counselling services to individuals and groups
- The advancement of public education especially education in counselling skills

The Charity meets the above objectives through the following activities:

- Individual counselling
- Provision of a programme of personal and professional development courses, workshops and groups.

There have been no major changes during the year in either the activities of the Charity, or the policies adopted in the furtherance of the above activities.

Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

It was a considerable achievement to anticipate, plan and successfully execute the move online of all our services in March 2020. In this way we were able to minimise the adverse impact of the pandemic on our clients, and on our services. We were able to access training in working online for our counsellors and trainees, and our tutor team was able to deliver our courses online with support from our professional association. Demand for our Introduction training courses increased as a result perhaps on being able to access this online.

Client breakdown Norwich Centre charity clients

In total, including spaces that were held for clients, unfilled spaces and planned breaks there were 1724 available sessions for counselling, supervision, exploratory sessions or spiritual accompaniment. This is comparable to 2018 which is the last year we have a full year of data for.

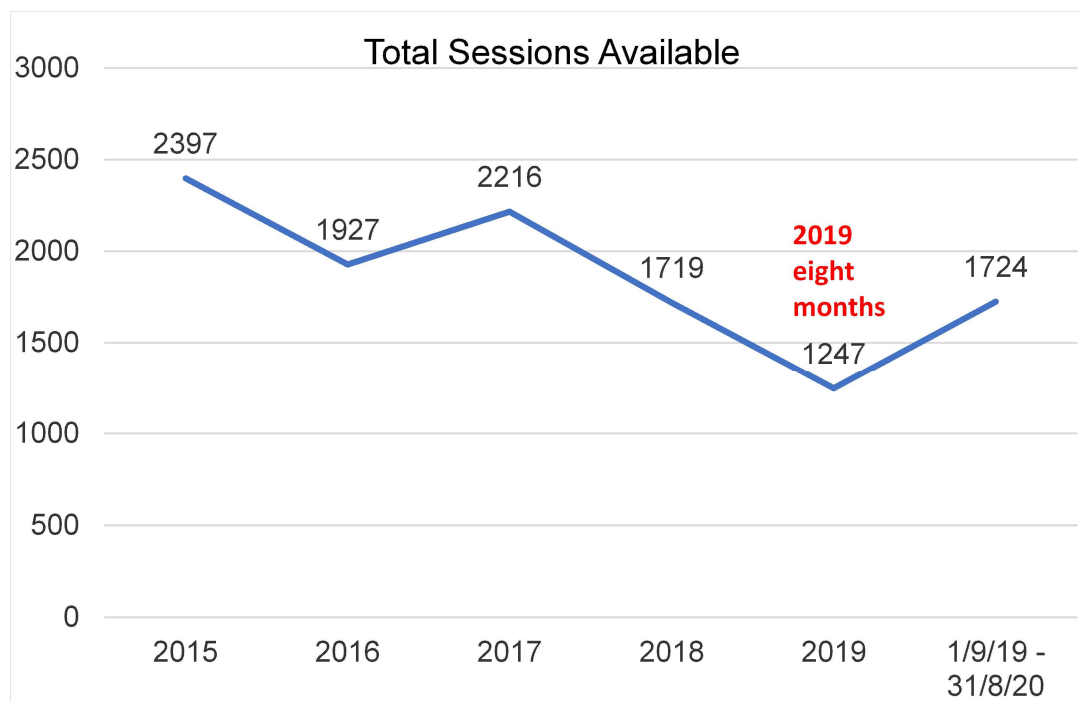
A total of 171 different clients accessed the Centre 1/9/19 - 31/8/20. 56 individuals made contact and booked exploratories without having regular counselling, however 22 of these never attended an exploratory session even if several were booked. Of those who did have counselling, including those who started before 1/9/19, 44 had 6 sessions or less, 16 had 7 to 12 sessions, 13 had 13 to 18 sessions and 23 had 19 or more sessions. Of these 4 were evening clients. 3 clients accessed the Centre for supervision and 11 for spiritual accompaniment (these are included in total client number).

In 2018 the total number of clients over 12 months was 202 so the Centre has seen a drop in clients, which appears to be as a result of the pandemic.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2020



Client breakdown Norwich Centre Projects

The total number of booked sessions, excluding planned breaks, held slots and unfilled spaces, for Norwich Centre Projects clients 1/9/19 - 31/8/20 was 1322 including exploratory sessions plus check in sessions for those unable to work online. This is fewer than previously, as a result of the pandemic. Some of our work is highly seasonal.

Client numbers reflect this 1/9/19 - 31/8/20 = 253

Training courses

The Norwich Centre ran a variety of different training courses:

Introduction to Counselling Skills -14 spaces

- Autumn (Monday) 2019 - 12 students completed successfully
- Spring 1 (Monday) 2020 - 14 students completed successfully
- Spring 2 (Friday) 2020 - 13 students completed successfully
- Summer 2020 two courses were postponed until Autumn 2020 due to COVID-19

*2019/20 Certificate in Counselling Skills - 14 spaces

- Certificate course 1 (Wednesdays) - 14 students completed successfully
- Certificate course 2 (Thursdays) - 13 students completed successfully

*Courses went online from March 2020

Forty-three applicants applied for this course.

The 2018-2020 Diploma continued to run in 2019. 14 trainees have successfully completed and two are in the process of completing.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2020

Financial review

Total income generated for the year amounted to £211,392 (2019: £162,723) of which £210,417 (2019: £161,382) was unrestricted. Overall the charity produced a deficit of £8,738 (2019: surplus of £38,681).

There was a significant increase in expenditure to £220,130 in comparison to the prior period of eight months (2019: £124,042) of which £215,485 (2019: £120,956) related to unrestricted funds. A deficit was therefore generated on unrestricted funds of £5,068 (2019: surplus of £40,426). Restricted fund income amounted to £975. With expenditure of £4,645 in relation to depreciation of restricted fund assets, this resulted in a deficit of restricted funds of £3,670 (2019: deficit £1,745).

Total reserves available to the charity decreased by £8,738 to £210,328. Of this total, £132,166 (2019: £137,234) related to unrestricted funds, with £55,882 (2019: £57,687) financing fixed assets and designated funds of £6,680 (2019: £10,000). The uncommitted free reserves of the charity therefore increased from £69,547 at 1 September 2019 to £69,604 at 31 August 2020.

Reserves policy

It is the longer-term intention of the trustees to build free reserves sufficient to cover the operating costs of the charity for a 6 month period and thereby secure the continued provision of its services to the needy in the event of significant demands for such service being placed upon it without immediate funding.

The free reserves at 31 August 2020 amount to £69,604 (2019: £69,547) representing approximately 3 months' expenditure, excluding depreciation. Designated funds totalled £62,562 (2019: £67,687) and restricted funds totalled £78,162 at 31 August 2020 (2019: £81,832).

Plans for future periods

We expect to continue to work online from home until government guidance changes.

We plan to continue to deliver high quality training in counselling skills and professional counselling. The outcome of the SCoPEd review being undertaken by a coalition of professional associations including BACP are likely to lead to demand for a top up course to enable practitioners to demonstrate a higher level of experience and expertise. We are proposing to develop and deliver this as a progression from our professional diploma course.

We plan to continue to deliver our counselling service and expect to be able to provide an online service in addition to our service in the room, as our current counsellors are now all qualified and experienced to do this.

We expect that as the pandemic eases there will be increased demand for counselling, but within the charity provision, we are limited in the numbers we can accommodate, so working online may help with this. The other issue is that our counsellors are mainly inexperienced trainees who cannot work with complex issues and so we are limited by the number of qualified and experienced counsellors we have, as to who we are able to help and how many.

We intend to continue offering an online Introduction to Counselling course, as this is a short course and the remote teaching doesn't adversely impact. We will not offer the other courses online unless we are required to do so.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2020

Plans for future periods *(continued)*

The continuing impact of COVID-19 means that once we are able to resume working in the room, additional precautions will need to be taken. We have carried out a COVID risk assessment, but this will be reviewed once the government guidance changes, to consider any changes that might be needed in the light of recent developments such as increased access to testing, and the need to ensure adequate ventilation. Ventilation is likely to be an issue, as the building is on a noisy and polluted main road, and most rooms are small. Depending on the outcome of the review into social distancing, it may not be possible to provide much counselling in the room.

We have made the decision to relocate all of our training courses to another venue, for which we will need to pay rent. Our diploma is already delivered elsewhere due to lack of space. Some of the extra cost can be offset by increasing numbers, and some by increasing the cost of the courses.

A decision will need to be made in the light of future developments and recommendations as to whether the building is fit for purpose and whether it can cope with our sustained growth in the future.

Structure, governance and management

Governing document

The charity was constituted under a trust deed dated 28 October 1991, which was amended by supplemental trust deeds and/or deeds of variation dated 8 October 1993, 10 October 1997 and 8 January 2004.

Recruitment and Appointment of Trustees

Trustees are recruited and appointed periodically in order to provide the charity with a balanced board with a range of skills and knowledge. Prospective new trustees are introduced to the existing board for consideration of appointment and are appointed by majority vote of board members in attendance at the meeting at which the prospective new trustees are introduced.

The trustees who served during the year, and at the date of this report, are listed on page 1.

Induction and training of Trustees

All new Trustees are provided with:

- The Memorandum and Articles of Association
- The latest accounts of the charity
- Details of the Charity Commission publication - The Essential Trustee: "What you need to know, what you need to do"

In addition, Trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2020

Structure, governance and management *(continued)*

Organisational Structure

Control of the Charity and responsibility for setting of policy and the making of strategic decisions rests with the Trustees, who meet at least 3 times a year, or more regularly should the need so arise.

Day to day operational control and management of the organisation is delegated to the Centre Director, Dr Caroline Kitcatt. The Centre Director is assisted in the functions of administration and finance by permanent staff and the use of external professional advisers in legal and finance matters.

The Charity's counselling services are provided largely through the use of volunteers, who are professionally trained and appropriately qualified. Counselling services are also provided by the Centre Director.

Appropriate supervision of counsellors is achieved through the use of both dedicated staff and external professionals, including qualified counsellors.

The Charity employs appropriately qualified and experienced tutors and facilitators for courses and workshops.

Risk assessment

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

As the charity derives the majority of its income from discretionary spending, voluntary donations, contributions and grants, its sensitivity to pressures on personal finance and incomes remains unavoidable. Whilst the successful running of courses and workshops is continuing to provide positive indications, the margin between income levels and operating costs continues to be relatively small.

For the immediate future, the focus of the charity will therefore continue to be the provision of essential counselling services to the public in need whilst developing and extending the provision of counsellor training and support. Operating in a strictly monitored and controlled cost environment will continue to be a necessary factor in the day to day management of activities.

Employee involvement and equality

The charity's policy is to consult and discuss with employees, through staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through discussion and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the charity's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2020

Structure, governance and management *(continued)*

Related parties

On 27 June 1986 Norwich Centre Projects Limited was incorporated as a wholly owned trading company to carry out certain trading activities. In 2018 these activities were solely the provision of personal and professional counselling services. During the year the Directors of Norwich Centre Projects Limited resolved to transfer the activities of the company into the charity, with effect from 1 September 2019, as they fall within the objectives of the charity.

Statement of compliance

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner reappointment

Mr Mark Proctor DChA FCA of Lovewell Blake LLP was appointed as independent examiner during the year and will be reappointed for the ensuing year.

The trustees' annual report was approved on 9 June 2021 and signed on behalf of the board of trustees by:

R Capper
Trustee

The Norwich Centre for Personal Professional and Spiritual Development

Independent examiner's report to the trustees of The Norwich Centre for Personal Professional and Spiritual Development

Year ended 31 August 2020

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 August 2020 which comprise the statement of financial activities, balance sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

29 June 2021

The Norwich Centre for Personal Professional and Spiritual Development

Statement of financial activities

Year ended 31 August 2020

	Note	Year to 31 Aug 20			Period from
		Unrestricted funds £	Restricted funds £	Total funds £	1 Jan 19 to 31 Aug 19 Total funds £
Income and endowments					
Donations and legacies	4	4,024	975	4,999	27,948
Charitable activities	5	200,890	–	200,890	134,707
Investment income	6	23	–	23	15
Other income	7	5,480	–	5,480	53
Total income		<u>210,417</u>	<u>975</u>	<u>211,392</u>	<u>162,723</u>
Expenditure					
Charitable activities	8	(215,485)	(4,645)	(220,130)	(124,042)
Total expenditure		<u>(215,485)</u>	<u>(4,645)</u>	<u>(220,130)</u>	<u>(124,042)</u>
Net (expenditure)/income and net movement in funds		<u>(5,068)</u>	<u>(3,670)</u>	<u>(8,738)</u>	<u>38,681</u>
Reconciliation of funds					
Total funds brought forward		<u>137,234</u>	<u>81,832</u>	<u>219,066</u>	<u>180,385</u>
Total funds carried forward		<u>132,166</u>	<u>78,162</u>	<u>210,328</u>	<u>219,066</u>

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

The notes on pages 11 to 21 form part of these financial statements.

The Norwich Centre for Personal Professional and Spiritual Development

Balance sheet

31 August 2020

	Note	2020		2019	
		£	£	£	£
Fixed assets					
Tangible fixed assets	13		133,392		143,162
Investments	14		100		100
			<u>133,492</u>		<u>143,262</u>
Current assets					
Debtors	15	13,162		48,041	
Cash at bank and in hand		174,275		151,081	
		<u>187,437</u>		<u>199,122</u>	
Creditors: Amounts falling due within one year	16	(110,601)		(123,318)	
Net current assets			<u>76,836</u>		<u>75,804</u>
Total assets less current liabilities			<u>210,328</u>		<u>219,066</u>
Net assets			<u>210,328</u>		<u>219,066</u>
Funds of the charity					
Restricted funds			78,162		81,832
Unrestricted funds			132,166		137,234
Total charity funds	19		<u>210,328</u>		<u>219,066</u>

These financial statements were approved by the board of trustees and authorised for issue on 9 June 2021, and are signed on behalf of the board by:

R Capper
Trustee

The notes on pages 11 to 21 form part of these financial statements.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements

Year ended 31 August 2020

1. General information

The charity is a registered charity in England and Wales and is unincorporated constituted by Trust Deed. The address of the principal office is 7 Earlham Road, Norwich, Norfolk, NR2 3RA.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis, as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The trustees have considered the impact of Covid-19 in making this assessment.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2020

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from counselling services is recognised when the service has been undertaken.
- income from courses is recognised over the period of the course.
- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and buildings	-	2.5% - 5% straight line
Fixtures, fittings and equipment	-	25% - 33% straight line

Investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2020

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Redundancies

Where an obligation to make a redundancy or termination payment arises, the costs incurred by the Charity are accounted for on an accruals basis and included within employee benefits.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations and gifts	2,924	975	3,899
Grants			
Grants	1,100	–	1,100
Other donations and legacies			
Gift aid due from Norwich Centre Projects Ltd	–	–	–
	<u>4,024</u>	<u>975</u>	<u>4,999</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations and gifts	2,641	1,341	3,982
Grants			
Grants	–	–	–

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2020

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Other donations and legacies			
Gift aid due from Norwich Centre Projects Ltd	23,966	–	23,966
	<u>26,607</u>	<u>1,341</u>	<u>27,948</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Charitable rental income	–	–	1,667	1,667
Counselling income	68,177	68,177	16,653	16,653
Workshop and course fees	132,713	132,713	116,387	116,387
	<u>200,890</u>	<u>200,890</u>	<u>134,707</u>	<u>134,707</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Interest receivable	<u>23</u>	<u>23</u>	<u>15</u>	<u>15</u>

7. Other income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Sale of books and materials	411	411	53	53
Furlough grant	5,069	5,069	–	–
	<u>5,480</u>	<u>5,480</u>	<u>53</u>	<u>53</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2020

8. Expenditure on charitable activities

	Counselling services £	Workshops and courses £	Total Funds 2020 £
Staff costs	52,607	52,779	105,386
Depreciation	9,770	–	9,770
Direct costs of provision of services	5,945	(785)	5,160
	<u>68,322</u>	<u>51,994</u>	<u>120,316</u>
Support costs	28,758	58,882	87,640
Governance costs	4,130	8,044	12,174
	<u>101,210</u>	<u>118,920</u>	<u>220,130</u>

	Counselling services £	Workshops and courses £	Total Funds 2019 £
Staff costs	–	41,349	41,349
Depreciation	4,293	–	4,293
Direct costs of provision of services	845	8,354	9,199
	<u>5,138</u>	<u>49,703</u>	<u>54,841</u>
Support costs	6,815	53,282	60,097
Governance costs	1,062	8,042	9,104
	<u>13,015</u>	<u>111,027</u>	<u>124,042</u>

During the year ended 31 August 2020 £4,645 (2019: £3,086) of charitable activities was restricted and £215,485 (2019: £120,956) was unrestricted.

Support costs

	Support costs £	Governance costs £	Total Funds 2020 £
Staff costs	53,611	–	53,611
Rates and water	1,528	–	1,528
Insurance	2,284	–	2,284
Light and heat	2,486	–	2,486
Travel, subsistence and staff welfare costs	555	–	555
Postage, stationery and telephone	2,879	–	2,879
Repair and maintenance costs	14,688	–	14,688
Recruitment and training	1,596	–	1,596
Subscriptions and fees	1,024	–	1,024
Office costs	6,989	–	6,989
Legal and professional	–	11,169	11,169
Bank charges	–	1,005	1,005
	<u>87,640</u>	<u>12,174</u>	<u>99,814</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2020

Expenditure on charitable activities *(continued)*

	Support costs £	Governance costs £	Total Funds 2019 £
Staff costs	37,533	–	37,533
Rates and water	1,205	–	1,205
Insurance	1,191	–	1,191
Light and heat	2,526	–	2,526
Travel, subsistence and staff welfare costs	330	–	330
Postage, stationery and telephone	1,719	–	1,719
Repair and maintenance costs	14,612	–	14,612
Recruitment and training	652	–	652
Subscriptions and fees	329	–	329
Legal and professional	–	8,444	8,444
Bank charges	–	660	660
	<u>60,097</u>	<u>9,104</u>	<u>69,201</u>

Basis of allocation: Support costs and governance costs are allocated between charitable activities in proportion to income.

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>9,770</u>	<u>4,293</u>

10. Independent examination fees

	Year to 31 Aug 20 £	Period from 1 Jan 19 to 31 Aug 19 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,766</u>	<u>2,628</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Year to 31 Aug 20 £	Period from 1 Jan 19 to 31 Aug 19 £
Wages and salaries	152,581	75,811
Social security costs	5,287	2,526
Employer contributions to pension plans	1,129	545
	<u>158,997</u>	<u>78,882</u>

Total redundancy payments amount to £549 (2019: £Nil). There were no amounts outstanding at the year end.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2020

11. Staff costs *(continued)*

The average head count of employees during the year was 13 (2019: 16).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

12. Trustee remuneration and expenses

No trustee received any remuneration during the year (2019: £Nil) and no trustee expenses have been incurred during the year (2019: £Nil).

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 September 2019 and 31 August 2020	<u>223,667</u>	<u>23,126</u>	<u>246,793</u>
Depreciation			
At 1 September 2019	92,050	11,581	103,631
Charge for the year	<u>5,701</u>	<u>4,069</u>	<u>9,770</u>
At 31 August 2020	<u>97,751</u>	<u>15,650</u>	<u>113,401</u>
Carrying amount			
At 31 August 2020	<u>125,916</u>	<u>7,476</u>	<u>133,392</u>
At 31 August 2019	<u>131,617</u>	<u>11,545</u>	<u>143,162</u>

14. Investments

	Other investments £
Cost or valuation	
At 1 September 2019	100
Additions	<u>—</u>
At 31 August 2020	<u>100</u>
Impairment	
At 1 September 2019 and 31 August 2020	<u>—</u>
Carrying amount	
At 31 August 2020	<u>100</u>
At 31 August 2019	<u>100</u>

All investments shown above are held at valuation.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2020

14. Investments *(continued)*

Investments represents 100% share capital of Norwich Centre Projects Limited, incorporated in England. The company has been dormant from 1 September 2019. The results for the company for the year and the previous year are:

	2020	2019
	£	£
Turnover	–	44,703
Profit for the year	–	4,710
Gift aid payable to Norwich Centre	–	23,966
Net assets	<u>100</u>	<u>100</u>

15. Debtors

	2020	2019
	£	£
Trade debtors	11,087	18,650
Prepayments and accrued income	2,075	6,210
Gift aid due from Norwich Centre Projects Ltd	–	23,181
	<u>13,162</u>	<u>48,041</u>

16. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Trade creditors	1,348	5,313
Accruals and deferred income	107,354	116,502
Social security and other taxes	1,899	1,503
	<u>110,601</u>	<u>123,318</u>

17. Deferred income

	2020	2019
	£	£
Deferred income brought forward	90,256	115,004
Released during the year	(90,256)	(115,004)
Deferred during the year	104,232	90,256
Deferred income carried forward	<u>104,232</u>	<u>90,256</u>

Deferred income comprise fees received in advance for courses and workshops.

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,129 (2019: £545).

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2020

19. Analysis of charitable funds

Unrestricted funds

Year ended 31 August 2020

	At 1 September 2019	Income	Expenditure	Transfers	At 31 August 2020
	£	£	£	£	£
General funds	69,547	210,417	(210,360)	–	69,604
Fixed assets fund	57,687	–	(1,805)	–	55,882
Database fund	10,000	–	(3,320)	–	6,680
	<u>137,234</u>	<u>210,417</u>	<u>(215,485)</u>	<u>–</u>	<u>132,166</u>

Period ended 31 August 2019

	At 1 January 2019	Income	Expenditure	Transfers	At 31 August 2019
	£	£	£	£	£
General funds	28,699	160,597	(119,749)	–	69,547
Fixed assets fund	58,109	785	(1,207)	–	57,687
Database fund	10,000	–	–	–	10,000
	<u>96,808</u>	<u>161,382</u>	<u>(120,956)</u>	<u>–</u>	<u>137,234</u>

Restricted funds

Year ended 31 August 2020

	At 1 September 2019	Income	Expenditure	Transfers	At 31 August 2020
	£	£	£	£	£
Building Improvement Fund	80,269	975	(4,645)	–	76,599
Community Fund (Young Persons Counselling)	651	–	–	–	651
Donations Fund (Youth Counselling)	912	–	–	–	912
	<u>81,832</u>	<u>975</u>	<u>(4,645)</u>	<u>–</u>	<u>78,162</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2020

Analysis of charitable funds *(continued)*

Restricted funds (continued)

Period ended 31 August 2019

	At 1 January 2019	Income	Expenditure	Transfers	At 31 August 2019
	£	£	£	£	£
Building Improvement Fund	82,014	1,341	(3,086)	–	80,269
Community Fund (Young Persons Counselling)	651	–	–	–	651
Donations Fund (Youth Counselling)	912	–	–	–	912
	<u>83,577</u>	<u>1,341</u>	<u>(3,086)</u>	<u>–</u>	<u>81,832</u>

Building Improvement Fund represents funds received towards building improvement works.

Community Fund represents funds received for the provision of a youth counselling service.

Donations Fund represents donations received for the provision of a youth counselling service.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2020

20. Analysis of net assets between funds

	General Fund £	Fixed Asset Fund £	Database Fund £	Restricted Funds £	Total 2020 £
Tangible assets	–	55,782	6,640	70,970	133,392
Investments	–	100	–	–	100
Net current assets	69,604	–	40	7,192	76,836
	<u>69,604</u>	<u>55,882</u>	<u>6,680</u>	<u>78,162</u>	<u>210,328</u>

	General Fund £	Fixed Asset Fund £	Database Fund £	Restricted Funds £	Total 2019 £
Tangible assets	–	57,587	9,960	75,615	143,162
Investments	–	100	–	–	100
Net current assets	69,547	–	40	6,217	75,804
	<u>69,547</u>	<u>57,687</u>	<u>10,000</u>	<u>81,832</u>	<u>219,066</u>

21. Related parties

There were no related party transactions during the year (2019: £Nil).