

CHARITY REGISTRATION NUMBER: 1005967

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

Unaudited financial statements

31 August 2021

The Norwich Centre for Personal Professional and Spiritual Development

Financial statements

Year ended 31 August 2021

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The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report

Year ended 31 August 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

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 (resigned 9 June 2021)
R Capper
T Bonser
S Jones
C Hewitt
D Lipinska
J Jackson
P Sept (appointed 24 November 2021)

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 2021

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

The year from 2020-2021 continued to be challenging and it is to the credit of all our staff and volunteers that we were able to maintain our services to our clients and keep running our courses. The number of clients seen in the charity was affected by having to limit the number of trainees we had on placement, and also by losing qualified volunteers to paid work. This has led to our charity list being closed for longer than it ever has been. Now that we have returned to working in the room and can oversee trainees better, we hope to increase the number of trainees on placement and reopen our waiting list, but the new trainees will not be available until March 2023.

Our training courses have continued to recruit well and retention is very good. Our tutors have worked hard to deliver courses online, but we have now been back in the room since Autumn 2021 and there is no doubt that this is a better training environment than Zoom.

We hope that there will not be such a disruption again but we are proud of what we achieved through the pandemic.

Client breakdown Norwich Centre charity clients

In total, including spaces that were held for clients, unfilled spaces and planned breaks there were 1522 available sessions for counselling, supervision, exploratory sessions or spiritual accompaniment.

A total of 87 different clients accessed the Centre 1/9/20 - 31/8/21. 36 individuals made contact and booked exploratories, however 4 of these never attended an exploratory session even if several were booked. Of those who did have counselling, including those who started before 1/9/20, 17 had 6 sessions or less, 7 had 7 to 12 sessions, 14 had 13 to 18 sessions and 22 had 19 or more sessions. Of these 1 was an evening client. 2 clients accessed the Centre for supervision and 1 for spiritual accompaniment (these are included in total client number).

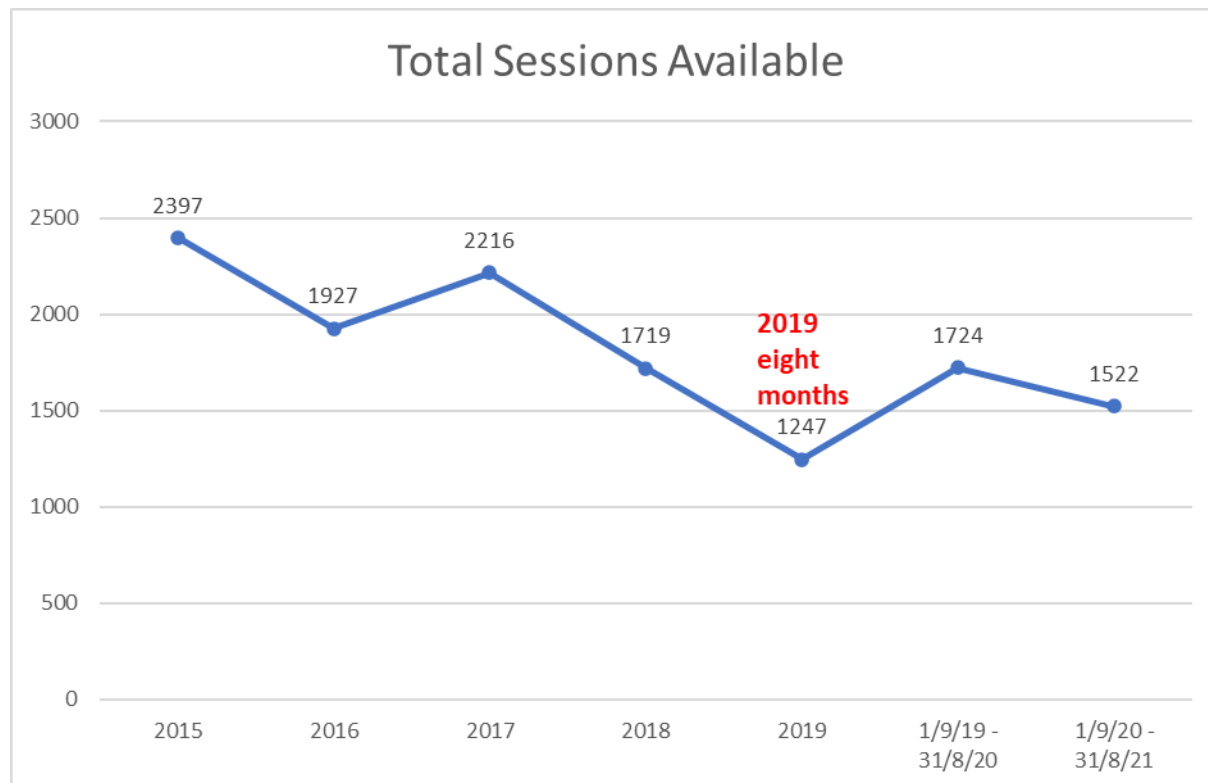
In 2019-2020 the total number of clients over 12 months was 171 so the Centre has seen a considerable drop in its charity clients. This is partly due to having to limit the number of sessions when working online to allow more time between sessions, but mainly due to having fewer trainees on placement as a result of working remotely and the challenge of overseeing new trainees remotely. We also found that several of our volunteers left to take up paid work or go into private practice leaving us with a lack of qualified and experienced volunteers to work with the more challenging clients.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2021

Achievements and performance *(continued)*



Client breakdown Norwich Centre Projects

The total number of booked sessions, excluding planned breaks, held slots and unfilled spaces, for Norwich Centre Projects clients 1/9/20 - 31/8/21 was 1400 including exploratory sessions. This was an increase in sessions on the previous year (1322) as some at risk clients were seen for longer due to a lack of NHS support locally.

Client numbers for 1/9/20 - 31/8/21 = 221

Training courses

The Norwich Centre ran a variety of different training courses 1/9/20 - 31/8/21

Introduction to Counselling Skills -14 spaces

- Autumn 1 (Monday) 2020 - 14 students completed successfully
- Autumn 1 (Friday) 2020 - 14 students completed successfully
- Spring 1 (Monday) 2021 - 14 students completed successfully
- Spring 2 (Friday) 2020 - 13 students completed successfully
- Summer 1 (Monday) 2021 - 14 students completed successfully
- Summer 2 (Friday) 2021 - 13 students completed successfully

2020/21 Certificate in Counselling Skills

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

*Courses went online from March 2020

The 2020-2022 Diploma started in September 2020. 18 trainees started the course 1 of them withdrew, 2 of them intercalated and the 15 trainees finished their first year.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2021

Financial review

Total income generated for the year amounted to £245,526 (2020: £211,392) of which £240,074 (2020: £210,417) was unrestricted. Expenditure for the year amounted to £213,362 (2020: £220,130) of which £204,917 was unrestricted. Overall the charity produced an unrestricted surplus of £35,157 (2020: deficit of £5,068) however a deficit was made in the restricted funds of £2,993 (2020: £3,670) which was primarily in connection with depreciation charged to the fund.

Total reserves of the charity increased to £242,492. Of this total, £167,323 (2020: £132,166) related to unrestricted funds, with £57,983 financing fixed assets and designated funds. The uncommitted free reserves of the charity therefore increased from £69,604 at 1 September 2020 to £109,340 at 31 August 2021.

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 2021 amounted to £109,340 (2020: £69,604) representing approximately 6 months' expenditure, excluding depreciation. Designated funds totalled £57,983 (2020: £62,562) and restricted funds totalled £75,169 at 31 August 2021 (2020: £78,162).

Plans for future periods

In Autumn 2021 we were able to return to working in the room and also running our courses in the room, with the exception of a brief period around Christmas as a result of the threat of the Omicron variant of Covid19.

We have run three introduction courses in 2021-2022 and we expect to run three introduction courses in 2022-2023, we do not expect to return to delivering four courses in the immediate future. Other local organisations are now running them (Norfolk Adult Education have resumed offering these courses after many years).

We have run two certificate courses, but we do not expect to do this in 2022-2023.

We are recruiting well for the diploma 2022-2024, but a major issue across all courses is the lack of suitably qualified and experienced trainers. This is a particularly serious issue for the diploma and threatens its future.

The charity counselling service has been very limited in 2021-2022 due to having to restrict the number of trainees on placement as it is hard to oversee them online. As a result our waiting list has been closed since summer 2021. We hope to reopen it in the autumn (2022) and to have more trainees on placement from next March. However, the demand for experienced counsellors, in both the charity work and our contracts, has been very hard to meet as we have lost a number of our experienced counsellors to other paid work and in particular to private practice, which pays much better. This is an issue for us going forward and so in addition to the issues with recruiting tutors, recruitment of experienced counsellors is the biggest challenge we face at present.

There is, however, an opportunity here to review how we find and deliver the charitable service in the community, particularly with a view to having paid qualified counsellors working within the charity. It is increasingly being recognised that providing a professional service using qualified volunteers is not appropriate nor sustainable, but in order to employ counsellors there needs to be sustainable sources of funding. This is something we are now considering as we look to the future post Covid.

We are planning to offer a new encounter group on the theme of Equality, Difference and Inclusion, which will be a follow-on course for all of our courses, and will help our students to develop whilst waiting to start other courses, or as CPD for those who have qualified.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2021

Plans for future periods *(continued)*

This is a very unsettled time generally and in particular for the charity sector. The demand for mental health support locally is extremely high and we would like to be able to meet it, but it is difficult to see how that will be able to develop without generous funding. We also need to secure the future of our training courses, as without the diploma there will be fewer trainees to work in the local agencies, including our own, and fewer in general to meet a growing need.

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 2021

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 2021

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 ended 31 August 2019 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. Since 1 September 2019 the company has been dormant.

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 22 June 2022 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 2021

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 August 2021 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

28 June 2022

The Norwich Centre for Personal Professional and Spiritual Development

Statement of financial activities

Year ended 31 August 2021

		2021		
	Note	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments				
Donations and legacies	4	15,890	5,452	21,342
Charitable activities	5	223,051	–	223,051
Investment income	6	5	–	5
Other income	7	1,128	–	1,128
Total income		<u>240,074</u>	<u>5,452</u>	<u>245,526</u>
Expenditure				
Charitable activities	8	(204,917)	(8,445)	(213,362)
Total expenditure		<u>(204,917)</u>	<u>(8,445)</u>	<u>(213,362)</u>
Net income/(expenditure) and net movement in funds				
		<u>35,157</u>	<u>(2,993)</u>	<u>32,164</u>
Reconciliation of funds				
Total funds brought forward		<u>132,166</u>	<u>78,162</u>	<u>210,328</u>
Total funds carried forward		<u>167,323</u>	<u>75,169</u>	<u>242,492</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 2021

	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible fixed assets	13		124,168		133,392
Investments	14		100		100
			<u>124,268</u>		<u>133,492</u>
Current assets					
Debtors	15	35,658		13,162	
Cash at bank and in hand		<u>216,429</u>		<u>174,275</u>	
		252,087		187,437	
Creditors: Amounts falling due within one year	16	<u>(133,863)</u>		<u>(110,601)</u>	
Net current assets			<u>118,224</u>		<u>76,836</u>
Total assets less current liabilities			<u>242,492</u>		<u>210,328</u>
Net assets			<u>242,492</u>		<u>210,328</u>
Funds of the charity					
Restricted funds			75,169		78,162
Unrestricted funds			<u>167,323</u>		<u>132,166</u>
Total charity funds	19		<u>242,492</u>		<u>210,328</u>

These financial statements were approved by the board of trustees and authorised for issue on 22 June 2022, 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 2021

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 2021

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 2021

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 2021 £
Donations			
Donations and gifts	2,662	920	3,582
Grants			
Grants	13,228	4,532	17,760
	<u>15,890</u>	<u>5,452</u>	<u>21,342</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations and gifts	2,924	975	3,899
Grants			
Grants	1,100	–	1,100
	<u>4,024</u>	<u>975</u>	<u>4,999</u>

Income from donations and legacies included £10,000 of government grant.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2021

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Counselling income	80,876	80,876	68,177	68,177
Workshop and course fees	142,175	142,175	132,713	132,713
	<u>223,051</u>	<u>223,051</u>	<u>200,890</u>	<u>200,890</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Interest receivable	5	5	23	23
	<u>5</u>	<u>5</u>	<u>23</u>	<u>23</u>

7. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Sale of books and materials	1,128	1,128	411	411
Furlough grant	–	–	5,069	5,069
	<u>1,128</u>	<u>1,128</u>	<u>5,480</u>	<u>5,480</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2021

8. Expenditure on charitable activities

	Counselling services	Workshops and courses	Total Funds 2021
	£	£	£
Staff costs	49,396	59,310	108,706
Depreciation	9,224	–	9,224
Direct costs of provision of services	1,608	4,385	5,993
	<u>60,228</u>	<u>63,695</u>	<u>123,923</u>
Support costs	25,066	46,727	71,793
Governance costs	6,368	11,278	17,646
	<u>91,662</u>	<u>121,700</u>	<u>213,362</u>
	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>

During the year ended 31 August 2021 £8,445 (2020: £4,645) of charitable activities was restricted and £204,917 (2020: £215,485) was unrestricted.

Support costs

	Support costs	Governance costs	Total Funds 2021
	£	£	£
Staff costs	48,437	–	48,437
Rates and water	282	–	282
Insurance	2,240	–	2,240
Light and heat	1,710	–	1,710
Travel, subsistence and staff welfare costs	158	–	158
Postage, stationery and telephone	3,058	–	3,058
Repair and maintenance costs	6,632	–	6,632
Recruitment and training	4,196	–	4,196
Subscriptions and fees	619	–	619
Office costs	4,461	–	4,461
Legal and professional	–	17,095	17,095
Bank charges	–	551	551
	<u>71,793</u>	<u>17,646</u>	<u>89,439</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2021

Expenditure on charitable activities *(continued)*

	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>

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

9. Net income/(expenditure)

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

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>9,224</u>	<u>9,770</u>

10. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,850</u>	<u>2,766</u>

11. Staff costs

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

	2021 £	2020 £
Wages and salaries	149,420	152,581
Social security costs	5,086	5,287
Employer contributions to pension plans	2,637	1,129
	<u>157,143</u>	<u>158,997</u>

Total redundancy payments amount to £nil (2020: £549). There were no amounts outstanding at the year end.

The average head count of employees during the year was 16 (2020: 13).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2021

11. Staff costs *(continued)*

Key Management Personnel

Key management personnel remuneration amounted to £38,620.

12. Trustee remuneration and expenses

No trustee received any remuneration during the year (2020: £Nil) and no trustee expenses have been incurred during the year (2020: £Nil).

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 September 2020 and 31 August 2021	<u>223,667</u>	<u>23,126</u>	<u>246,793</u>
Depreciation			
At 1 September 2020	97,751	15,650	113,401
Charge for the year	<u>5,695</u>	<u>3,529</u>	<u>9,224</u>
At 31 August 2021	<u>103,446</u>	<u>19,179</u>	<u>122,625</u>
Carrying amount			
At 31 August 2021	<u>120,221</u>	<u>3,947</u>	<u>124,168</u>
At 31 August 2020	<u>125,916</u>	<u>7,476</u>	<u>133,392</u>

14. Investments

	Other investments £
Cost or valuation	
At 1 September 2020	100
Additions	<u>—</u>
At 31 August 2021	<u>100</u>
Impairment	
At 1 September 2020 and 31 August 2021	<u>—</u>
Carrying amount	
At 31 August 2021	<u>100</u>
At 31 August 2020	<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 2021

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:

	2021	2020
	£	£
Net assets	100	100

15. Debtors

	2021	2020
	£	£
Trade debtors	32,308	11,087
Prepayments and accrued income	3,350	2,075
	<u>35,658</u>	<u>13,162</u>

16. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	1,032	1,348
Accruals and deferred income	131,967	107,354
Social security and other taxes	864	1,899
	<u>133,863</u>	<u>110,601</u>

17. Deferred income

	2021	2020
	£	£
Deferred income brought forward	104,232	90,256
Released during the year	(104,232)	(90,256)
Deferred during the year	126,969	104,232
Deferred income carried forward	<u>126,969</u>	<u>104,232</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 £2,637 (2020: £1,129).

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2021

19. Analysis of charitable funds

Unrestricted funds

Year ended 31 August 2021

	At 1 September 2020	Income	Expenditure	Transfers	At 31 August 2021
	£	£	£	£	£
General funds	69,604	240,074	(200,338)	–	109,340
Fixed assets fund	55,882	–	(1,259)	–	54,623
Database fund	6,680	–	(3,320)	–	3,360
	<u>132,166</u>	<u>240,074</u>	<u>(204,917)</u>	<u>–</u>	<u>167,323</u>

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>

Restricted funds

Year ended 31 August 2021

	At 1 September 2020	Income	Expenditure	Transfers	At 31 August 2021
	£	£	£	£	£
Building Improvement Fund	76,599	920	(4,645)	–	72,874
Community Fund (Young Persons Counselling)	651	–	–	–	651
Donations Fund (Youth Counselling)	912	–	–	–	912
Kickstart Fund	–	4,532	(3,800)	–	732
	<u>78,162</u>	<u>5,452</u>	<u>(8,445)</u>	<u>–</u>	<u>75,169</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2021

Analysis of charitable funds *(continued)*

Restricted funds (continued)

Period 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>

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.

Kickstart Fund represents grant funding toward salaries and equipment.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2021

20. Analysis of net assets between funds

	General Fund £	Fixed Asset Fund £	Database Fund £	Restricted Funds £	Total 2021 £
Tangible assets	–	54,523	3,320	66,325	124,168
Investments	–	100	–	–	100
Net current assets	<u>109,340</u>	<u>–</u>	<u>40</u>	<u>8,844</u>	<u>118,224</u>
	<u>109,340</u>	<u>54,623</u>	<u>3,360</u>	<u>75,169</u>	<u>242,492</u>

	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	<u>69,604</u>	<u>–</u>	<u>40</u>	<u>7,192</u>	<u>76,836</u>
	<u>69,604</u>	<u>55,882</u>	<u>6,680</u>	<u>78,162</u>	<u>210,328</u>

21. Related parties

There were no related party transactions during the year (2020: £Nil).