

CHARITY REGISTRATION NUMBER: 1005967

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

Unaudited financial statements

31 August 2022

The Norwich Centre for Personal Professional and Spiritual Development

Financial statements

Year ended 31 August 2022

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	8
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report

Year ended 31 August 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

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:

	R Capper T Bonser S Jones C Hewitt (resigned 28 September 2022) 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 2022

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

This report covers the 12 months from 1st September 2021.

During this period we delivered our services in person and online.

Counselling services

Daytime clients

The total number of booked sessions available, excluding planned breaks, held slots and unfilled spaces, to day clients for 1/9/21 - 31/8/22 was 807 including supervision and exploratory sessions and check in sessions for those unable to work online. This is slightly fewer than the last two years.

Evening Clients

We have not had any evening clients during 2021 - 2022 as we no longer offer this service.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2022

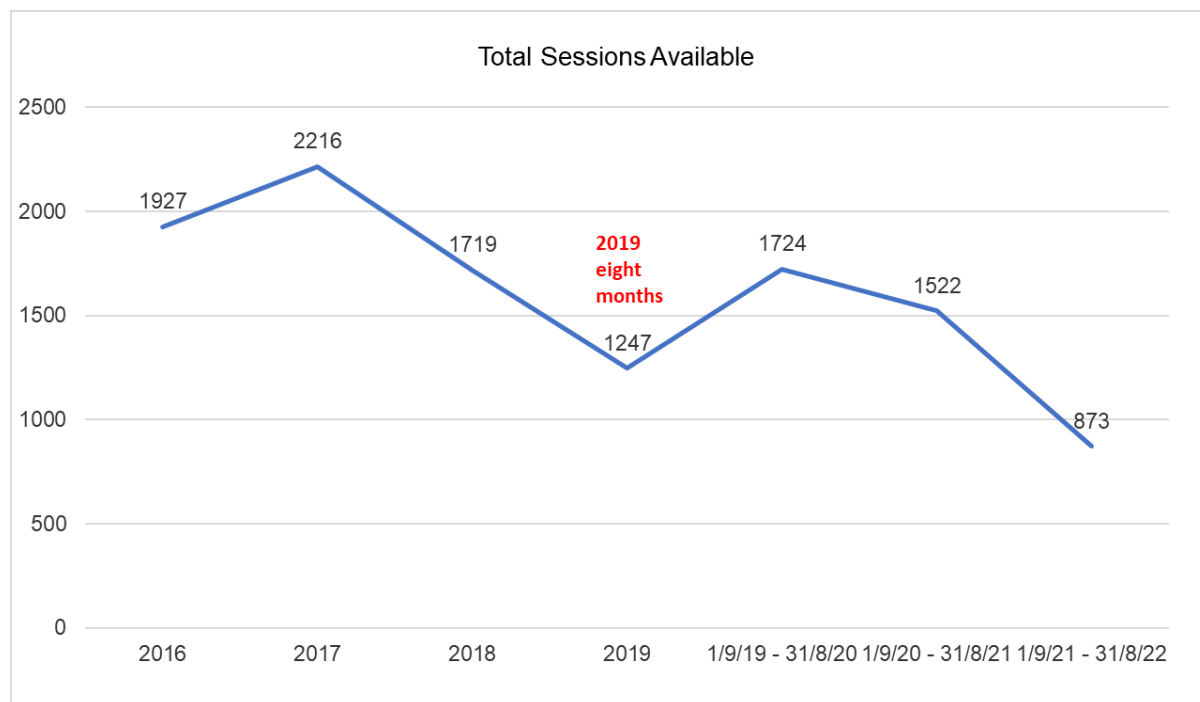
Achievements and performance *(continued)*

Client breakdown Norwich Centre

In total, including spaces that were held for clients, unfilled spaces and planned breaks there were 873 available sessions for counselling, supervision, exploratory sessions or spiritual accompaniment.

A total of 61 different clients accessed the Centre 1/9/21 - 31/8/22. 7 individuals made contact and booked exploratories, however 1 of these never attended an exploratory session even though several were booked. Of those who did have counselling, including those who started before 1/9/21, 30 had 6 sessions or less, 9 had 7 to 12 sessions, 7 had 13 to 18 sessions and 17 had 19 or more sessions. Of these 2 were clients who accessed the Centre for supervision and 10 for spiritual accompaniment (these are included in total client number).

In 2020-2021 the total number of clients over 12 months was 87 so the Centre has seen a considerable drop in its charity clients. This was due to recruiting fewer trainees for placements from the 2020-2022 course as it was difficult to oversee their work remotely. We are recruiting more trainees from the new cohort.



Waiting List

We reopened the waiting list for a short time in July and August 2022, as we had some newly qualified counsellors start in September 2022. We took in 7 new clients during this time, and then closed the waiting list again due to a lack of further spaces.

Client breakdown Norwich Centre Projects

The total number of booked sessions, excluding planned breaks, held slots and unfilled spaces, for Norwich Centre Projects clients 1/9/21 - 31/8/22 was 1458 including exploratory sessions. This was an increase in sessions on the previous year (1400).

Client numbers for 1/9/21 - 31/8/22 = 254

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2022

Achievements and performance *(continued)*

Training Courses

The Norwich Centre ran a variety of different training courses 1/9/21 - 31/8/22:

Introduction to Counselling Skills -18 spaces

- Autumn (Monday) 2021 - 16 students completed successfully
- Spring (Monday) 2022 - 15 students completed successfully
- Summer (Monday) 2022 - 17 students completed successfully

Certificate in Counselling Skills 2021/22 - 18 spaces

- Certificate course 1 (Wednesdays) - 16 students completed successfully
- Certificate course 2 (Thursdays) - 16 students completed successfully

2020-2022 Diploma

- The course finished in July 2022, and 15 students completed successfully, with a further 2 still working to complete

Conclusion

The process of returning to working in the room took place slowly for the counselling services, but we returned to training in the room from September 2021. We put precautions in place and these were effective in ensuring we could continue to provide our service without too many interruptions due to illness.

We are grateful to all our staff and volunteers for helping us steer our way through the worst of the pandemic and we will now be able to support more trainees on placement and reopen our waiting list.

Financial review

Total income generated for the year amounted to £246,116 (2021: £245,526) of which £239,390 (2021: £240,074) was unrestricted. Expenditure for the year amounted to £244,263 (2021: £213,362) of which £233,294 (2021: £204,917) was unrestricted. Overall the charity produced an unrestricted surplus of £6,096 (2021: surplus of £35,157) however a deficit was made in the restricted funds of £4,243 (2021: deficit of £2,993) which was primarily in connection with depreciation charged to the fund.

Total reserves of the charity increased to £244,345. Of this total, £173,419 (2021: £167,323) related to unrestricted funds, with £60,970 financing fixed assets and designated funds. The uncommitted free reserves of the charity therefore increased from £109,340 at 1 September 2021 to £112,449 at 31 August 2022.

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 2022 amounted to £112,449 (2021: £109,340) representing approximately 6 months' expenditure, excluding depreciation. Designated funds totalled £53,436 (2021: £57,983) and restricted funds totalled £70,926 at 31 August 2022 (2021: £75,169).

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2022

Plans for future periods

The cost of living crisis is impacting on the charity both in the form of increased costs, and on the amount that the charity clients can pay.

We are hoping to develop a service for young people similar to that which we have previously offered, and we are currently applying for funding for this. This would enable a service to be offered free at the point of access.

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 2022

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 2022

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 8 February 2023 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 2022

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 August 2022 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.

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 *(continued)*

Year ended 31 August 2022

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

6 March 2023

The Norwich Centre for Personal Professional and Spiritual Development

Statement of financial activities

Year ended 31 August 2022

		2022		2021	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	929	6,726	7,655	21,342
Charitable activities	5	238,168	–	238,168	223,051
Investment income	6	30	–	30	5
Other income	7	263	–	263	1,128
Total income		<u>239,390</u>	<u>6,726</u>	<u>246,116</u>	<u>245,526</u>
Expenditure					
Charitable activities	8	(233,294)	(10,969)	(244,263)	(213,362)
Total expenditure		<u>(233,294)</u>	<u>(10,969)</u>	<u>(244,263)</u>	<u>(213,362)</u>
Net income and net movement in funds		<u>6,096</u>	<u>(4,243)</u>	<u>1,853</u>	<u>32,164</u>
Reconciliation of funds					
Total funds brought forward		167,323	75,169	242,492	210,328
Total funds carried forward		<u>173,419</u>	<u>70,926</u>	<u>244,345</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 12 to 22 form part of these financial statements.

The Norwich Centre for Personal Professional and Spiritual Development

Balance sheet

31 August 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	13		122,510		124,168
Investments	14		100		100
			<u>122,610</u>		<u>124,268</u>
Current assets					
Debtors	15	19,234		35,658	
Cash at bank and in hand		267,103		216,429	
		<u>286,337</u>		<u>252,087</u>	
Creditors: Amounts falling due within one year	16	(164,602)		(133,863)	
Net current assets			<u>121,735</u>		<u>118,224</u>
Total assets less current liabilities			<u>244,345</u>		<u>242,492</u>
Net assets			<u>244,345</u>		<u>242,492</u>
Funds of the charity					
Restricted funds			70,926		75,169
Unrestricted funds			173,419		167,323
Total charity funds	19		<u>244,345</u>		<u>242,492</u>

These financial statements were approved by the board of trustees and authorised for issue on 8 February 2023, and are signed on behalf of the board by:

R Capper
Trustee

The notes on pages 12 to 22 form part of these financial statements.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements

Year ended 31 August 2022

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.

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 2022

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	-	20% - 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 2022

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.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations and gifts	929	1,134	2,063
Grants			
Grants	—	5,592	5,592
	<u>929</u>	<u>6,726</u>	<u>7,655</u>
	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>

Income from donations and legacies included £Nil (2021: £10,000) of government grant.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2022

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Counselling income	76,721	76,721	80,876	80,876
Workshop and course fees	161,447	161,447	142,175	142,175
	<u>238,168</u>	<u>238,168</u>	<u>223,051</u>	<u>223,051</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Interest receivable	30	30	5	5

7. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sale of books and materials	263	263	1,128	1,128

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2022

8. Expenditure on charitable activities

	Counselling services	Workshops and courses	Total Funds 2022
	£	£	£
Staff costs	50,345	53,928	104,273
Depreciation	10,315	–	10,315
Direct costs of provision of services	4,134	29,691	33,825
	<u>64,794</u>	<u>83,619</u>	<u>148,413</u>
Support costs	25,169	55,211	80,380
Governance costs	5,124	10,784	15,908
	<u>95,087</u>	<u>149,614</u>	<u>244,701</u>
	<u>95,087</u>	<u>149,614</u>	<u>244,701</u>
	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>
	<u>91,662</u>	<u>121,700</u>	<u>213,362</u>

During the year ended 31 August 2022 £10,969 (2020: £8,445) of charitable activities was restricted and £233,294 (2021: £204,917) was unrestricted.

Support costs

	Support costs	Governance costs	Total Funds 2022
	£	£	£
Staff costs	56,145	–	56,145
Rates and water	900	–	900
Insurance	1,537	–	1,537
Light and heat	3,313	–	3,313
Travel, subsistence and staff welfare costs	204	–	204
Postage, stationery and telephone	2,271	–	2,271
Repair and maintenance costs	10,665	–	10,665
Recruitment and training	615	–	615
Subscriptions and fees	40	–	40
Office costs	4,690	–	4,690
Legal and professional	–	15,266	15,266
Bank charges	–	642	642
	<u>80,380</u>	<u>15,908</u>	<u>96,288</u>
	<u>80,380</u>	<u>15,908</u>	<u>96,288</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2022

Expenditure on charitable activities *(continued)*

	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>

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

9. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>9,877</u>	<u>9,224</u>

10. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,862</u>	<u>2,850</u>

11. Staff costs

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

	2022	2021
	£	£
Wages and salaries	152,917	149,420
Social security costs	4,768	5,086
Employer contributions to pension plans	2,733	2,637
	<u>160,418</u>	<u>157,143</u>

The average head count of employees during the year was 17 (2021: 16).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2022

11. Staff costs *(continued)*

Key Management Personnel

Key management personnel remuneration amounted to £36,111 (2021: £38,620).

12. Trustee remuneration and expenses

No trustee received any remuneration during the year (2021: £Nil) and no trustee expenses have been incurred during the year (2021: £Nil).

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 September 2021	223,667	23,126	246,793
Additions	–	8,219	8,219
At 31 August 2022	<u>223,667</u>	<u>31,345</u>	<u>255,012</u>
Depreciation			
At 1 September 2021	103,446	19,179	122,625
Charge for the year	5,697	4,180	9,877
At 31 August 2022	<u>109,143</u>	<u>23,359</u>	<u>132,502</u>
Carrying amount			
At 31 August 2022	<u>114,524</u>	<u>7,986</u>	<u>122,510</u>
At 31 August 2021	<u>120,221</u>	<u>3,947</u>	<u>124,168</u>

14. Investments

	Other investments £
Cost or valuation	
At 1 September 2021	100
Additions	–
At 31 August 2022	<u>100</u>
Impairment	
At 1 September 2021 and 31 August 2022	<u>–</u>
Carrying amount	
At 31 August 2022	<u>100</u>
At 31 August 2021	<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 2022

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:

	2022	2021
	£	£
Net assets	100	100

15. Debtors

	2022	2021
	£	£
Trade debtors	17,090	32,308
Prepayments and accrued income	2,144	3,350
	<u>19,234</u>	<u>35,658</u>

16. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	49	1,032
Amounts owed to group undertakings	100	100
Accruals and deferred income	162,966	131,867
Social security and other taxes	1,487	864
	<u>164,602</u>	<u>133,863</u>

17. Deferred income

	2022	2021
	£	£
Deferred income brought forward	126,969	104,232
Released during the year	(126,969)	(104,232)
Deferred during the year	156,882	126,969
Deferred income carried forward	<u>156,882</u>	<u>126,969</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 £2,733 (2021: £2,637).

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2022

19. Analysis of charitable funds

Unrestricted funds

Year ended 31 August 2022

	At 1 September 2021	Income	Expenditure	Transfers	At 31 August 2022
	£	£	£	£	£
General funds	109,340	239,390	(228,747)	–	119,983
Fixed assets fund	54,623	–	(1,227)	–	53,396
Database fund	3,360	–	(3,320)	–	40
	<u>167,323</u>	<u>239,390</u>	<u>(233,294)</u>	<u>–</u>	<u>173,419</u>

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>

Restricted funds

Year ended 31 August 2022

	At 1 September 2021	Income	Expenditure	Transfers	At 31 August 2022
	£	£	£	£	£
Building Improvement Fund	72,874	1,134	(4,645)	–	69,363
Community Fund (Young Persons Counselling)	651	–	–	–	651
Donations Fund (Youth Counselling)	912	–	–	–	912
Kickstart Fund	732	3,092	(3,824)	–	–
Norfolk Community Fund	–	2,500	(2,500)	–	–
	<u>75,169</u>	<u>6,726</u>	<u>(10,969)</u>	<u>–</u>	<u>70,926</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2022

Analysis of charitable funds *(continued)*

Restricted funds *(continued)*

Period 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>

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.

Norfolk Community Fund represents grant funding towards costs following COVID-19.

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2022

20. Analysis of net assets between funds

	General Fund £	Fixed Asset Fund £	Database Fund £	Restricted Funds £	Total 2022 £
Tangible assets	7,534	53,296	–	61,680	122,510
Investments	–	100	–	–	100
Net current assets	112,449	–	40	9,246	121,735
	<u>119,983</u>	<u>53,396</u>	<u>40</u>	<u>70,926</u>	<u>244,345</u>

	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	109,340	–	40	8,844	118,224
	<u>109,340</u>	<u>54,623</u>	<u>3,360</u>	<u>75,169</u>	<u>242,492</u>

21. Related parties

There were no related party transactions during the year (2021: £Nil).