

CHARITY REGISTRATION NUMBER: 1005967

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

**Unaudited financial statements**

**31 August 2023**

# The Norwich Centre for Personal Professional and Spiritual Development

## Financial statements

Year ended 31 August 2023

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# The Norwich Centre for Personal Professional and Spiritual Development

## Trustees' annual report

### Year ended 31 August 2023

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

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

<b>Registered charity name</b>	The Norwich Centre for Personal Professional and Spiritual Development
<b>Charity registration number</b>	1005967
<b>Principal office</b>	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:

Richard Capper  
Tessa Bonser (resigned 23 November 2022)  
Pat Gibney (appointed 13 September 2023)  
Chris Hewitt (resigned 28 September 2022)  
John Jackson  
Simon Jones  
J Kearney (appointed 13 September 2023)  
D Lipinska  
Paul Solomon Sept  
Barbara Trevalion (appointed 22 November 2023)

<b>Centre Director</b>	Dr Caroline Kitcatt (retired 21 November 2023) Mrs Maggie Southworth (appointed 1 September 2023)
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<b>Independent examiner</b>	Mark Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
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<b>Bankers</b>	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
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# The Norwich Centre for Personal Professional and Spiritual Development

## Trustees' annual report *(continued)*

### Year ended 31 August 2023

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#### **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 1 September 2022 to 31 August 2023.

During this period, we continued our return to offering in person counselling and it was good to predominantly be operating back in the room. However, we did continue to offer online counselling where the client needed or wanted this but kept the exploratory sessions in person. The courses were entirely delivered in person and which was a great relief for both tutors and students. Moving forward though, we will be completing our application to be able to offer on-line training where appropriate in the future.

The Norwich Centre provides daytime counselling during office hours from Monday to Friday. The following breakdowns and statistics look at all sessions held within the counselling service.

Spiritual Accompaniment was offered by Brian Thorne only, these sessions are included within the daytime statistics.

Supervision is also included within the daytime statistics; these sessions were offered by Caroline Kitcatt.

#### **Counselling services**

##### ***Daytime clients***

The total number of booked sessions available to clients from 1 September 2022 to 31 August 2023, excluding planned breaks, held slots and unfilled spaces, was 808. This includes supervision, spiritual accompaniment and exploratory sessions. This is comparable to last year but slightly lower than the last two years.

##### ***Evening Clients***

We have not had any evening clients during 2022 - 2023 as we no longer offer this service.

# The Norwich Centre for Personal Professional and Spiritual Development

## Trustees' annual report *(continued)*

### Year ended 31 August 2023

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#### Achievements and performance *(continued)*

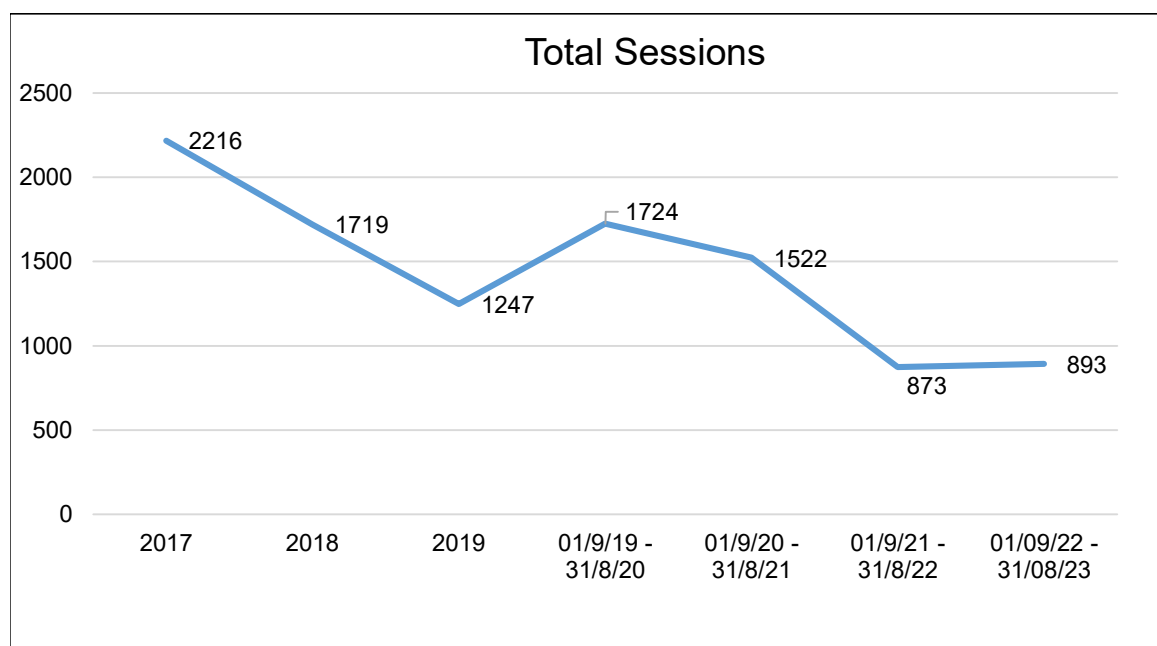
##### **Client breakdown Norwich Centre**

In total, including spaces that were held for clients, unfilled spaces and planned breaks, there were 893 available sessions for counselling, supervision, exploratory sessions or spiritual accompaniment.

A total of 108 different clients accessed The Norwich Centre between 1st September 2022 and 31st August 2023. 76 individuals made contact and booked exploratories, however 8 of these didn't attend any booked exploratories. There were a further 61 clients who contacted us for initial information and then never followed through to book an exploratory.

Of those who did have counselling, including those who started before 1st September 2022, 35 had 6 sessions or less, 20 had 7 to 12 sessions, 8 had 13 to 18 sessions and 15 had 19 or more sessions. Of these, 2 were clients who accessed The Norwich Centre for supervision and 7 for spiritual accompaniment (these are included in total client number).

In 2021-2022, the total number of clients over 12 months was 61, so The Norwich Centre has seen a considerable increase in its charity clients. This is due to recruiting more trainees from the Diploma course, who started seeing clients as of spring 2023.



##### **Waiting List**

We reopened the waiting list in December in order to take on some new clients for the trainee counsellors to start in the spring and it has remained open since.

##### **Client breakdown Norwich Centre Projects**

Client numbers for 1 September 2022 to 31 August 2023 = 194 (21/22 = 254).

# The Norwich Centre for Personal Professional and Spiritual Development

## Trustees' annual report *(continued)*

### Year ended 31 August 2023

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#### Achievements and performance *(continued)*

##### **Training Courses**

The Norwich Centre ran a variety of different training courses between 1 September 2022 and 31 August 2023:

Introduction to Counselling Skills -18 spaces

- Autumn (Monday) 2022 - 18 students completed successfully
- Spring (Monday) 2023 - 17 students completed successfully
- Summer (Monday) 2023 at The Norwich Centre - 10 students completed successfully (smaller group)
- Summer (Monday) 2023 at The Norwich Wellbeing Centre - 16 students completed successfully

Certificate in Counselling Skills 2022/23 - 18 spaces

- Certificate (Wednesdays) - 16 students completed successfully

2022-2024 Diploma Course

- The course began in September 2022 and has continued into this year with completion in the summer of 2024. Currently there are 21 students on the course all of whom we expect to complete the course.

##### **Conclusion**

The Norwich Centre continues to provide counselling and training opportunities to a wide variety of individuals. It was great to be able to offer the majority of our counselling and training in person and we feel we are leaving the impact of the pandemic behind us.

We continue to be grateful to all our staff, volunteers and trainees who give their time and help us continue to provide the great services that we do. Equally, we are thankful to have Brian regularly in the building to offer the spiritual guidance which brings a considerable revenue to The Norwich Centre.

We continue to be able to offer placements to the trainees on our Diploma course and have enjoyed having 9 new trainees this year, most of whom started on placement with us in spring 2023 and will be working with us until summer 2024. We hope some of them will continue to work with us in future years as either volunteers or paid counsellors.

Our courses have continued to recruit strongly and were run effectively through 2022-2023. They represent a valuable resource to local counselling organisations by providing trainees and well-trained professional counsellors and they support us in our charity work.

We were successful in our bid for funding to provide a new service for young adults (aged 18-25) who would not commonly access counselling. We managed to get 2 grants; one for £25,000 and one for £5,000 which enabled us to advertise for a 28 hour per week Senior Counsellor and a 1 day a week Counsellor. The Senior Counsellor will focus on those clients who have moderate to severe mental health issues and the one day a week Counsellor will focus on the mild to moderate clients. Adverts for both of those positions went out in August of this year and we have now successfully recruited for these posts. The service was up and running in the autumn of this year and we will have to be ever mindful of securing future funding so as to be able to continue to provide this service in the future. The service offers time limited free counselling to young people/adults aged 18 - 25 years and is especially targeting those who are often classed as coming from harder to reach groups such as care leavers, asylum seekers, people of colour, disabled people and other marginalised groups.

# The Norwich Centre for Personal Professional and Spiritual Development

## Trustees' annual report *(continued)*

### Year ended 31 August 2023

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#### Financial review

Total income generated for the year amounted to £270,572 (2022: £246,116) of which £237,812 (2022: £239,390) was unrestricted. Expenditure for the year amounted to £221,138 (2022: £244,263) of which £215,921 (2022: £233,294) was unrestricted. Overall the charity produced an unrestricted surplus of £21,891 (2022: £6,096) and a surplus was made in the restricted funds of £27,543 (2022: deficit of £4,243), a result of receiving restricted grant funding of £32,000 the majority of which will be spent in the year ended 31 August 2024.

Total reserves of the charity increased to £293,779. Of this total, £196,873 (2022: £173,419) related to unrestricted funds, with £58,118 financing fixed assets and designated funds. The uncommitted free reserves of the charity therefore increased from £112,449 at 1 September 2022 to £138,755 at 31 August 2023.

#### 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 2023 amounted to £138,755 (2022: £112,449) representing approximately 7 months' expenditure, excluding depreciation. Designated funds totalled £52,228 (2022: £53,436) and restricted funds totalled £96,906 at 31 August 2023 (2022: £70,926).

#### 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.

#### 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 trust deed and deeds of variation
- 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 2023

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#### 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. 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 2023

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#### 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 was dormant and was dissolved on 30 January 2024.

##### 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 28 February 2024 and signed on behalf of the board of trustees by:

Richard 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 2023**

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I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 August 2023 which are set out on pages 10 to 22.

### **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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 2023**

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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

24 April 2024

# The Norwich Centre for Personal Professional and Spiritual Development

## Statement of financial activities

Year ended 31 August 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	12,536	32,760	45,296	7,655
Charitable activities	5	223,665	–	223,665	238,168
Investment income	6	746	–	746	30
Other income	7	865	–	865	263
<b>Total income</b>		<u>237,812</u>	<u>32,760</u>	<u>270,572</u>	<u>246,116</u>
<b>Expenditure</b>					
Charitable activities	8	(215,921)	(5,217)	(221,138)	(244,263)
<b>Total expenditure</b>		<u>(215,921)</u>	<u>(5,217)</u>	<u>(221,138)</u>	<u>(244,263)</u>
<b>Net income before transfer of funds</b>		21,891	27,543	49,434	1,853
Transfers between funds		1,563	(1,563)	–	–
<b>Net movement in funds</b>		<u>23,454</u>	<u>25,980</u>	<u>49,434</u>	<u>1,853</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		173,419	70,926	244,345	242,492
<b>Total funds carried forward</b>		<u>196,873</u>	<u>96,906</u>	<u>293,779</u>	<u>244,345</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 2023

	Note	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	13		116,484		122,510
Investments	14		100		100
			<u>116,584</u>		<u>122,610</u>
<b>Current assets</b>					
Debtors	15	49,551		19,234	
Cash at bank and in hand		<u>321,435</u>		<u>267,103</u>	
		370,986		286,337	
<b>Creditors: Amounts falling due within one year</b>	16	<u>(193,791)</u>		<u>(164,602)</u>	
<b>Net current assets</b>			<u>177,195</u>		<u>121,735</u>
<b>Total assets less current liabilities</b>			<u>293,779</u>		<u>244,345</u>
<b>Net assets</b>			<u>293,779</u>		<u>244,345</u>
<b>Funds of the charity</b>					
Restricted funds			96,906		70,926
Unrestricted funds			<u>196,873</u>		<u>173,419</u>
<b>Total charity funds</b>	19		<u>293,779</u>		<u>244,345</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 February 2024, and are signed on behalf of the board by:

Richard 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 2023

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### 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 2023

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#### 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.

##### 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 2023

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#### 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 2023 £
<b>Donations</b>			
Donations and gifts	12,536	760	13,296
<b>Grants</b>			
Grants	–	32,000	32,000
	<u>12,536</u>	<u>32,760</u>	<u>45,296</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations and gifts	929	1,134	2,063
<b>Grants</b>			
Grants	–	5,592	5,592
	<u>929</u>	<u>6,726</u>	<u>7,655</u>

# The Norwich Centre for Personal Professional and Spiritual Development

## Notes to the financial statements *(continued)*

Year ended 31 August 2023

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### 5. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Counselling income	72,087	72,087	76,721	76,721
Workshop and course fees	151,578	151,578	161,447	161,447
	<u>223,665</u>	<u>223,665</u>	<u>238,168</u>	<u>238,168</u>

### 6. Investment income

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Interest receivable	746	746	30	30
	<u>746</u>	<u>746</u>	<u>30</u>	<u>30</u>

### 7. Other income

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Sale of books and materials	865	865	263	263
	<u>865</u>	<u>865</u>	<u>263</u>	<u>263</u>

# The Norwich Centre for Personal Professional and Spiritual Development

## Notes to the financial statements *(continued)*

Year ended 31 August 2023

### 8. Expenditure on charitable activities

	<b>Counselling services £</b>	<b>Workshops and courses £</b>	<b>Total Funds 2023 £</b>
Staff costs	48,872	50,692	99,564
Depreciation	6,026	–	6,026
Direct costs of provision of services	239	18,225	18,464
	<u>55,137</u>	<u>68,917</u>	<u>124,054</u>
Support costs	27,675	58,269	85,944
Governance costs	3,590	7,550	11,140
	<u>86,402</u>	<u>134,736</u>	<u>221,138</u>

	<b>Counselling services £</b>	<b>Workshops and courses £</b>	<b>Total Funds 2022 £</b>
Staff costs	50,345	53,928	104,273
Depreciation	9,877	–	9,877
Direct costs of provision of services	4,134	29,691	33,825
	<u>64,356</u>	<u>83,619</u>	<u>147,975</u>
Support costs	25,169	55,211	80,380
Governance costs	5,124	10,784	15,908
	<u>94,649</u>	<u>149,614</u>	<u>244,263</u>

During the year ended 31 August 2023 £5,217 (2022: £10,969) of charitable activities was restricted and £215,704 (2022: £233,294) was unrestricted.

#### Support costs

	<b>Support costs £</b>	<b>Governance costs £</b>	<b>Total Funds 2023 £</b>
Staff costs	50,610	–	50,610
Rates and water	317	–	317
Insurance	1,793	–	1,793
Light and heat	8,270	–	8,270
Travel, subsistence and staff welfare costs	145	–	145
Postage, stationery and telephone	75	–	75
Repair and maintenance costs	17,834	–	17,834
Recruitment and training	970	–	970
Office costs	5,930	–	5,930
Legal and professional	–	10,290	10,290
Bank charges	–	850	850
	<u>85,944</u>	<u>11,140</u>	<u>97,084</u>

# The Norwich Centre for Personal Professional and Spiritual Development

## Notes to the financial statements *(continued)*

### Year ended 31 August 2023

#### Expenditure on charitable activities *(continued)*

	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>

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):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>6,026</u>	<u>9,877</u>

#### 10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,036</u>	<u>2,862</u>

#### 11. Staff costs

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

	2023	2022
	£	£
Wages and salaries	144,511	152,917
Social security costs	3,366	4,768
Employer contributions to pension plans	2,297	2,733
	<u>150,174</u>	<u>160,418</u>

The average head count of employees during the year was 17 (2022: 17).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### Key Management Personnel

# The Norwich Centre for Personal Professional and Spiritual Development

## Notes to the financial statements *(continued)*

### Year ended 31 August 2023

#### 11. Staff costs *(continued)*

Key management personnel remuneration amounted to £24,006 (2022: £36,111).

#### 12. Trustee remuneration and expenses

No trustees received remuneration or expenses during the year (2022: £Nil).

#### 13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
<b>At 1 September 2022 and 31 August 2023</b>	223,667	31,345	255,012
<b>Depreciation</b>			
At 1 September 2022	109,143	23,359	132,502
Charge for the year	4,265	1,761	6,026
<b>At 31 August 2023</b>	113,408	25,120	138,528
<b>Carrying amount</b>			
<b>At 31 August 2023</b>	110,259	6,225	116,484
At 31 August 2022	114,524	7,986	122,510

#### 14. Investments

	Other investments £
<b>Cost or valuation</b>	
At 1 September 2022	100
Additions	–
<b>At 31 August 2023</b>	100
<b>Impairment</b>	
<b>At 1 September 2022 and 31 August 2023</b>	–
<b>Carrying amount</b>	
<b>At 31 August 2023</b>	100
At 31 August 2022	100

All investments shown above are held at valuation.

Investments represents 100% share capital of Norwich Centre Projects Limited, incorporated in England. The company was dormant from 1 September 2019. The company was dissolved on 30 January 2024. The results for the company for the year and the previous year are:

	2023 £	2022 £
Net assets	100	100

# The Norwich Centre for Personal Professional and Spiritual Development

## Notes to the financial statements *(continued)*

### Year ended 31 August 2023

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#### 15. Debtors

	<b>2023</b>	2022
	£	£
Trade debtors	42,911	17,090
Prepayments and accrued income	6,640	2,144
	<u>49,551</u>	<u>19,234</u>

#### 16. Creditors: Amounts falling due within one year

	<b>2023</b>	2022
	£	£
Trade creditors	2,300	49
Amounts owed to group undertakings	100	100
Accruals and deferred income	190,500	162,966
Social security and other taxes	891	1,487
	<u>193,791</u>	<u>164,602</u>

#### 17. Deferred income

	<b>2023</b>	2022
	£	£
Deferred income brought forward	156,882	126,969
Released during the year	(141,782)	(126,969)
Deferred during the year	170,834	156,882
Deferred income carried forward	<u>185,934</u>	<u>156,882</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 £2,297 (2022: £2,733).

# The Norwich Centre for Personal Professional and Spiritual Development

## Notes to the financial statements *(continued)*

### Year ended 31 August 2023

#### 19. Analysis of charitable funds

##### *Unrestricted funds*

Year ended 31 August 2023

	<b>At 1 September 2022</b>	Income	Expenditure	Transfers	<b>At 31 August 2023</b>
	£	£	£	£	£
General funds	119,983	237,812	(214,713)	1,563	144,645
Fixed assets fund	53,396	–	(1,168)	–	52,228
Database fund	40	–	(40)	–	–
	<u>173,419</u>	<u>237,812</u>	<u>(215,921)</u>	<u>1,563</u>	<u>196,873</u>

Year ended 31 August 2022

	<b>At 1 September 2021</b>	Income	Expenditure	Transfers	<b>At 31 August 2022</b>
	£	£	£	£	£
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>

##### *Restricted funds*

Year ended 31 August 2023

	<b>At 1 September 2022</b>	Income	Expenditure	Transfers	<b>At 31 August 2023</b>
	£	£	£	£	£
Building Improvement Fund	69,363	760	(3,217)	–	66,906
Community Fund (Young Persons Counselling)	651	–	–	(651)	–
Donations Fund (Youth Counselling)	912	–	–	(912)	–
Norfolk Community Foundation - Healthy Young Minds	–	5,000	–	–	5,000
Norfolk Community Foundation - Handelsbanken	–	25,000	–	–	25,000
Norfolk Community Foundation - Paul Bassham	–	2,000	(2,000)	–	–
	<u>70,926</u>	<u>32,760</u>	<u>(5,217)</u>	<u>(1,563)</u>	<u>96,906</u>

# The Norwich Centre for Personal Professional and Spiritual Development

## Notes to the financial statements *(continued)*

### Year ended 31 August 2023

#### Analysis of charitable funds *(continued)*

#### *Restricted funds (continued)*

Period ended 31 August 2022

	<b>At 1 September 2021</b>	Income	Expenditure	Transfers	<b>At 31 August 2022</b>
	£	£	£	£	£
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>

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.

Norfolk Community Foundation (Healthy Young Minds & Handelsbanken Mental Health & Wellbeing) represents grant funding towards youth counsellor salaries.

Norfolk Community Foundation (Paul Bassham Community First Revenue Fund) represents grant funding towards energy costs.

# The Norwich Centre for Personal Professional and Spiritual Development

## Notes to the financial statements *(continued)*

### Year ended 31 August 2023

#### 20. Analysis of net assets between funds

	General Fund £	Fixed Asset Fund £	Database Fund £	Restricted Funds £	<b>Total 2023</b> £
Tangible assets	5,890	52,128	–	58,466	116,484
Investments	–	100	–	–	100
Net current assets	138,755	–	–	38,440	177,195
	<u>144,645</u>	<u>52,228</u>	<u>–</u>	<u>96,906</u>	<u>293,779</u>

	General Fund £	Fixed Asset Fund £	Database Fund £	Restricted Funds £	<b>Total 2022</b> £
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>

#### 21. Related parties

There were no related party transactions during the year (2022: £Nil).