

CHARITY REGISTRATION NUMBER: 1005967

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

Unaudited financial statements

31 August 2024

The Norwich Centre for Personal Professional and Spiritual Development

Financial statements

Year ended 31 August 2024

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The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report

Year ended 31 August 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

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:

	Richard Capper Pat Gibney (appointed 13 September 2023) John Jackson Simon Jones J Kearney (appointed 13 September 2023) D Lipinska Paul Solomon Sept Barbara Trevalion (appointed 22 November 2023)
Director	Dr Caroline Kitcatt (retired 21 November 2023) Mrs Maggie Southworth (appointed 1 September 2023)
Independent examiner	Jacquie Raywood Adepta Limited Unit 6 Hill Farm Kirby Road Kirby Bedon Norwich NR14 7DU
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 2024

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.
- 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
- A young person's counselling service for marginalized groups aged 18 - 25
- 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 2023 to 31st August 2024.

As we become more and more secure in our being able to operate without a global pandemic throwing us into a different trajectory, we get closer to our previous normal: The majority of our counselling and training work is delivered in person in the traditional way. However, we did continue to offer online counselling where this was needed or wanted by the client but kept the exploratory sessions in person. This has created a great balance of being able to offer both types of sessions, face-to-face or online, but also given huge flexibility for those who find accessing the centre difficult, those who had to go home due to personal circumstance or university vacations and for clients for which it is simply their preferred option.

The courses were predominantly delivered in person and students, I believe, appreciated being able to share a room with people and, more importantly, the support that can be generated within the groups. Moving forward, the diploma course will be incorporating the online element into the training and therefore the trainees will be expected to undertake a number of closely supported online client hours as part of their training. The majority of client hours will remain face-to-face and their training sessions will be, in the majority, in person but some will also be online to reflect this new element of the course.

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 and these sessions are included within the daytime statistics

Counselling services

Daytime Clients

The total number of booked sessions available to clients from 1st September 2023 to 31st August 2024, excluding planned breaks, held slots and unfilled spaces, was 1546. This includes supervision, spiritual accompaniment and exploratory sessions. This is much higher than last year's total of 808.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report (continued)

Year ended 31 August 2024

Achievements and performance (continued)

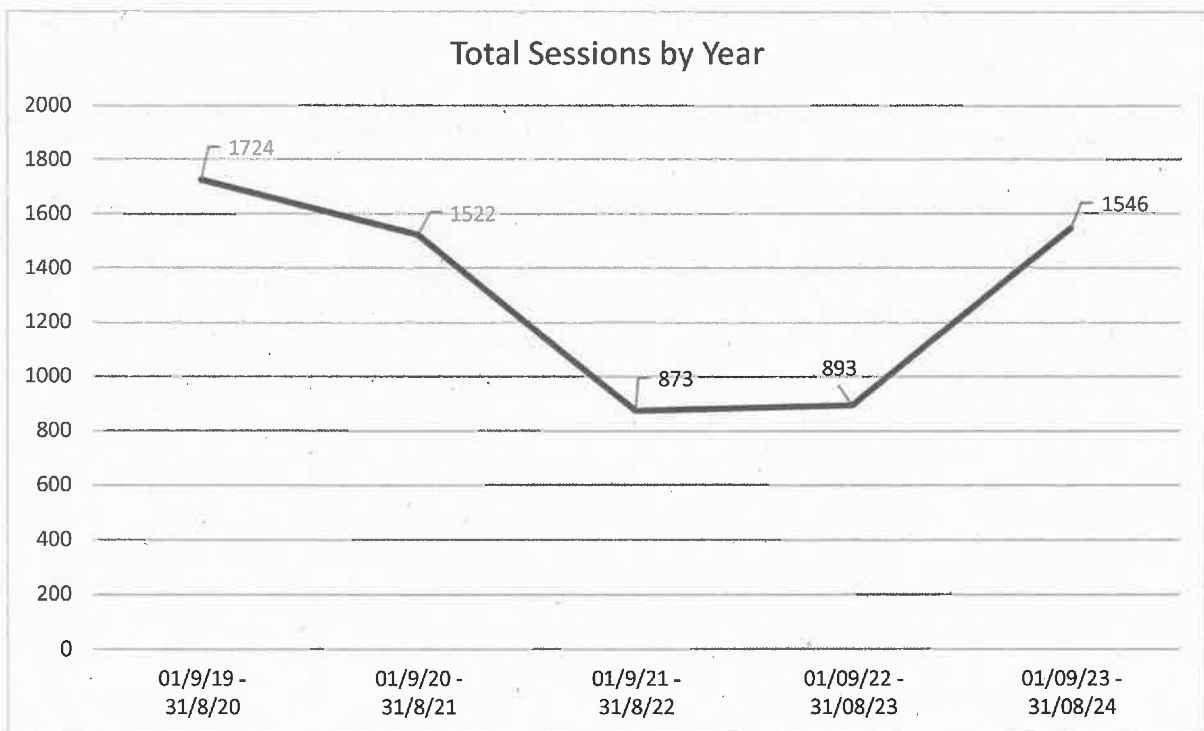
Client breakdown Norwich Centre

In total, including spaces that were held for clients, unfilled spaces and planned breaks, there were 1683 available sessions for counselling, supervision, exploratory sessions or spiritual accompaniment.

A total of 208 different clients accessed The Norwich Centre's services between 1st September 2023 to 31st August 2024. 59 individuals made contact and booked exploratory sessions, however 7 of these didn't attend their booked exploratory session. There were a further 38 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 2023 and those who are still current clients, 29 had 6 sessions or less, 10 had 7 to 12 sessions, 8 had 13 to 18 sessions and 38 had 19 or more sessions. Of these, 1 was a client who accessed The Norwich Centre for supervision and 7 accessed the centre for spiritual accompaniment (these are included in total client number).

In 2022-2023, the total number of clients over 12 months was 108, 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

The waiting list was open in September 2023 and closed on 7th February 2024. It has remained closed since. We have been able to move clients from the waiting list and into sessions more quickly by putting an employed counsellor in place and hope to reopen the waiting list again ready for our new trainees in 2025.

Client breakdown Norwich Centre Projects

Client numbers for 1 September 2023 to 31 August 2024 = 181 (22/23 = 194).

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2024

Client breakdown Norwich Centre Youth Connect

Client numbers for 1 September 2023 to 31 August 2024 = 89

Achievements and performance (continued)

Training Courses

The Norwich Centre ran a variety of different training courses between 1st September 2023 and 31st August 2024:

Introduction to Counselling Skills – 14 spaces

- Autumn (Monday) 2023 - 15 students completed successfully.
- Spring (Monday) 2024 - 13 students completed successfully.
- Summer (Monday) 2024 - 13 students completed successfully.

Certificate in Counselling Skills 2023/24 – 14 spaces and a second course with 18 spaces

- Norwich Centre group – 12 of 14 students completed successfully.
- Norwich Wellbeing Centre group – 16 of 18 students completed successfully.

Diploma in Counselling 2022/24 – 22 spaces

- The course started with 21 students. 19 students completed successfully over the summer and the remaining 2 are expected to complete soon.

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. However, a really positive consequence of the pandemic is that the option of on-line working is fully embedded within the service now which allows for more clients to access the service, particularly when coming to the centre is a challenge for a variety of reasons; this increases our accessibility for clients and also allows us to be flexible on those occasions when coming to the centre is difficult or if on-line working is the preferred modality.

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. The team has grown over this last year with the introduction of a young person's provision, Youth Connect, which has been a great success and continues to grow from strength to strength. Additionally, we have a fantastic team of counsellors and tutors who are our biggest asset. The Norwich Centre staff and volunteer team is a brilliant team of person-centred counsellors and trainers, and the essential admin team, and it is a great privilege to be part of such a positive and professional team. Equally, we are thankful to regularly have Brian Thorne in the building to offer spiritual guidance which brings a considerable revenue to The Norwich Centre. Early this year, our previous Director retired after almost 24 years in post and we welcomed Maggie Southworth as the new Director of the Norwich Centre.

This year has felt particularly exciting as we have managed to make a number of improvements to the physical surroundings: We have had the centre decorated and new carpets have been fitted in all the counselling rooms. In addition, we have had new windows on the front of the building and are in the process of re-configuring the building to incorporate another counselling room, which is fantastic and means we have more capacity to see clients, can offer more trainee placements and, most importantly, will have another room which can be accessed by those who find stairs a challenge. We also have a lovely little sofa sprucing up the admin office, a present from the new Director, where counsellors, trainees and the rest of the team can enjoy a moment of relaxation whilst waiting for clients.

The Norwich Centre for Personal Professional and Spiritual Development

Trustees' annual report *(continued)*

Year ended 31 August 2024

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 worked with us until summer 2024.

A number of our trainees have decided to stay on as both volunteer counsellors and potentially in other capacities where opportunities arise. We continue to be hugely appreciative to our trainees and very much enjoy having them as part of the Norwich Centre family whilst supporting them in their professional development.

Our courses have continued to recruit strongly and were run effectively through 2023-2024. 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 typically access counselling. We managed to get 2 grants; one for £25000 from Healthy Young Minds and one for £5000 from Handelsbanken 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 popular service in the future. We have completed a funding application to the Lottery and await the outcome with optimism. This application would secure funding for the project for 5 years if it is successful. 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 2024

Financial review

Total income generated for the year amounted to £281,732 (2023: £270,572) of which £267,302 (2023: £237,812) was unrestricted. Expenditure for the year amounted to £257,348 (2023: £221,138) of which £254,708 (2023: £215,921) was unrestricted. Overall the charity produced an unrestricted surplus of £12,594 (2023: £21,891) and a surplus was made in the restricted funds of £11,790 (2023: £27,543).

Total reserves of the charity increased to £318,613. Of this total, £209,467 (2023: £196,873) related to unrestricted funds, with £54,320 financing fixed assets and designated funds. The uncommitted free reserves of the charity therefore increased from £138,755 at 1 September 2023 to £151,283 at 31 August 2024.

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 2024 amounted to £151,283 (2023: £138,755) representing approximately 7 months' expenditure, excluding depreciation. Designated funds totalled £54,320 (2023: £52,228) and restricted funds totalled £108,696 at 31 August 2024 (2023: £96,906).

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 2024

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 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 Director. And a small team of paid, qualified and more experienced counsellors.

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.

The charity is an equal opportunities employer and continues to strive to ensure all the charities services are fully accessible to all.

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 2024

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

Miss Jacquie Raywood FCCA of Adepta Limited was appointed as independent examiner during the year and will be reappointed for the ensuing year.

The trustees' annual report was approved on 24 February 2025 and signed on behalf of the board of trustees by:



Barbara Trevanion
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 2024

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 August 2024 which are set out on pages 11 to 23.

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 Association of Chartered Certified Accountants (ACCA), 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

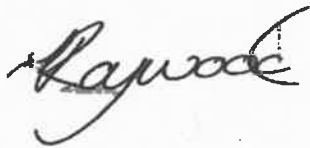
Independent examiner's report to the trustees of The Norwich Centre for Personal Professional and Spiritual Development *(continued)*

Year ended 31 August 2024

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.



Jacquie Raywood FCCA
Independent Examiner

Adepta Limited
Unit 6 Hill Farm
Kirby Road
Kirby Bedon
Norwich
NR14 7DU

4 March 2025

The Norwich Centre for Personal Professional and Spiritual Development

Statement of financial activities

Year ended 31 August 2024

		2024	2023	
	Unrestricted funds	Restricted funds	Total funds	
Note	£	£	£	
Income and endowments				
Donations and legacies	4	863	14,430	15,293
Charitable activities	5	263,988	-	263,988
Investment income	6	2,365	-	2,365
Other Income	7	86	-	86
Total income		<u>267,302</u>	<u>14,430</u>	<u>281,732</u>
Expenditure				
Charitable activities	8	(254,708)	(2,640)	(257,348)
Total expenditure		<u>(254,708)</u>	<u>(2,640)</u>	<u>(257,348)</u>
Net income before transfer of funds		12,594	11,790	24,384
Transfer between funds		-	-	-
Net movement in funds		12,594	11,790	24,384
Reconciliation of funds				
Total funds brought forward		196,873	96,906	293,779
Total funds carried forward		<u>209,467</u>	<u>108,696</u>	<u>293,779</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 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	13		123,908		116,484
Investments	14		—		100
			<u>123,215</u>		<u>116,584</u>
Current assets					
Debtors	15	21,968		49,551	
Cash at bank and in hand		323,074		321,435	
		<u>345,042</u>		<u>370,986</u>	
Creditors: Amounts falling due within one year	16	<u>(150,786)</u>		<u>(193,791)</u>	
Net current assets			<u>194,255</u>		<u>177,195</u>
Total assets less current liabilities			<u>318,163</u>		<u>293,779</u>
Net assets			<u>318,163</u>		<u>293,779</u>
Funds of the charity					
Restricted funds			108,696		96,906
Unrestricted funds			209,467		196,873
Total charity funds	19		<u>318,163</u>		<u>293,779</u>

These financial statements were approved by the board of trustees and authorised for issue on 24 February 2025 and are signed on behalf of the board by:



Barbara Trevanion
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 2024

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 2024

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 2024

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.

5. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Donations and gifts	863	430	1,293
Grants	-	14,000	14,000
	<u>863</u>	<u>14,430</u>	<u>15,293</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Donations and gifts	12,536	760	13,296
Grants	-	32,000	32,000
	<u>12,536</u>	<u>32,760</u>	<u>45,296</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2024

5. Charitable activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Counselling income	76,879	72,879	72,087	72,087
Workshop and course fees	187,109	187,109	151,578	151,578
	<u>263,988</u>	<u>263,988</u>	<u>223,665</u>	<u>223,665</u>

6. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Interest receivable	<u>2,365</u>	<u>2,365</u>	<u>746</u>	<u>746</u>

7. Other income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Sale of books and materials	<u>85</u>	<u>85</u>	<u>865</u>	<u>865</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements (continued)

Year ended 31 August 2024

8. Expenditure on charitable activities

	Counselling services £	Workshop and courses £	Total Funds 2024 £
Staff costs	36,536	58,172	94,708
Depreciation	5,953	–	5,953
Direct costs of provision of services	–	21,511	21,511
Support costs	37,472	90,126	127,598
Governance costs	2,228	5,350	7,578
	<u>82,189</u>	<u>175,159</u>	<u>257,348</u>

	Counselling services £	Workshop and courses £	Total Funds 2023 £
Staff costs	48,872	50,692	99,564
Depreciation	6,026	–	6,026
Direct costs of provision of services	239	18,225	18,464
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>

During the year ended 31st August 2024 £2,640 (2023: £5,217) of charitable activities was restricted and £254,708 (2023: £215,921) was unrestricted.

Expenditure on charitable activities

	Support costs £	Governance costs £	Total Funds 2024 £
Staff costs	96,510	–	96,510
Rates and water	1,000	–	1,000
Insurance	2,577	–	2,577
Light and heat	4,614	–	4,614
Travel, subsistence and staff welfare costs	474	–	474
Postage, stationery and telephone	145	–	145
Repair and maintenance costs	14,442	–	14,442
Recruitment and training	865	–	865
Office costs	6,971	–	6,971
Legal and professional	–	6,730	6,730
Bank charges	–	848	848
	<u>127,598</u>	<u>7,578</u>	<u>135,176</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2024

Expenditure on charitable activities *(continued)*

	Support costs £	Governance costs £	Total Funds 2023 £
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>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):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>5,953</u>	<u>6,026</u>

10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,300</u>	<u>3,036</u>

11. Staff costs

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

	2024 £	2023 £
Wages and salaries	184,823	144,511
Social security costs	3,856	3,366
Employer contributions to pension plans	2,540	2,297
	<u>191,219</u>	<u>160,418</u>

The average head count of employees during the year was 18 (2023: 17).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements (continued)

Year ended 31 August 2024

11. Staff costs (continued)

Key management personnel remuneration amounted to £25,819 (2023: £24,006).

12. Trustee remuneration and expenses

No trustees received remuneration or expenses during the year (2023: £Nil).

13. Tangible fixed assets

	Freehold property	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 September 2023	223,667	31,345	255,012
Additions	9,896	3,481	13,377
At 31 August 2024	<u>233,563</u>	<u>34,826</u>	<u>268,389</u>
Depreciation			
At 1 September 2023	113,408	25,120	138,528
Charge for the year	3,691	2,262	5,953
At 31 August 2024	<u>117,099</u>	<u>27,382</u>	<u>144,481</u>
Carrying amount			
At 31 August 2024	<u>116,464</u>	<u>7,444</u>	<u>123,908</u>
At 31 August 2023	<u>110,259</u>	<u>6,225</u>	<u>116,484</u>

14. Investments

	Other investments £
Cost or valuation	
At 1 September 2023	100
Disposals	(100)
At 31 August 2024	<u>-</u>
Impairment	
At 1 September 2023 and 31 August 2024	<u>-</u>
Carrying amount	
At 31 August 2024	<u>100</u>
At 31 August 2023	<u>100</u>

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:

	2024 £	2023 £
Net assets	<u>-</u>	<u>100</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2024

15. Debtors

	2024 £	2023 £
Trade debtors	19,300	42,911
Prepayments and accrued income	2,668	6,640
	<u>21,968</u>	<u>49,551</u>

16. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	56	2,300
Amounts owed to group undertakings	-	100
Accruals and deferred income	149,268	190,500
Social security and other taxes	1,462	891
	<u>150,786</u>	<u>164,602</u>

17. Deferred income

	2023 £	2023 £
Deferred income brought forward	156,882	156,882
Released during the year	(156,882)	(141,782)
Deferred during the year	148,215	170,834
Deferred income carried forward	<u>148,215</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 £2,540 (2023: £2,297).

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2024

19. Analysis of charitable funds

Unrestricted funds

Year ended 31 August 2024

	At 1 September 2023	Income	Expenditure	Transfers	At 31 August 2024
	£	£	£	£	£
General funds	144,645	267,302	(253,040)	(3,760)	158,214
Fixed assets fund	52,228	-	(1,668)	3,760	54,320
	<u>196,873</u>	<u>267,302</u>	<u>(254,708)</u>	<u>-</u>	<u>209,467</u>

Year ended 31 August 2023

	At 1 September 2022	Income	Expenditure	Transfers	At 31 August 2023
	£	£	£	£	£
General funds	119,983	237,812	(214,713)	-	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>-</u>	<u>196,873</u>

Restricted funds

Year ended 31 August 2024

	At 1 September 2023	Income	Expenditure	Transfers	At 31 August 2024
	£	£	£	£	£
Building Improvement Fund	66,906	430	(2,640)	-	64,696
Norfolk Community Foundation Healthy Young Minds	5,000	-	(3,087)	-	1,913
Norfolk Community Foundation Handelsbanken	25,000	-	(25,000)	-	-
Norfolk Community Foundation Healthy Well Being	-	5,000	-	-	5,000
Norfolk Community Foundation Love Norfolk	-	5,000	-	-	5,000
Norfolk Community Foundation Youth Connect	-	4,000	-	-	4,000
	<u>96,906</u>	<u>14,430</u>	<u>(30,727)</u>	<u>-</u>	<u>80,609</u>

The Norwich Centre for Personal Professional and Spiritual Development

Notes to the financial statements *(continued)*

Year ended 31 August 2024

Analysis of charitable funds *(continued)*

Restricted funds *(continued)*

Period ended 31 August 2023

	At 1 September 2022 £	Income £	Expenditure £	Transfers £	At 31 August 2023 £
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)	–	2,000
	<u>70,926</u>	<u>32,760</u>	<u>(5,217)</u>	<u>(1,563)</u>	<u>96,906</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 2024

20. Analysis of net assets between funds

	General Fund £	Fixed Asset Fund £	Database Fund £	Restricted Funds £	Total 2024 £
Tangible assets	3,864	54,320	–	65,724	123,908
Investments	–	–	–	–	–
Net current assets	179,370	–	–	14,885	194,255
	<u>182,234</u>	<u>54,320</u>	<u>–</u>	<u>80,609</u>	<u>318,613</u>
	General Fund £	Fixed Asset Fund £	Database Fund £	Restricted Funds £	Total 2023 £
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>

21. Related parties

There were no related party transactions during the year (2023: £Nil).

