GROUP ANALYSIS NORTH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

Registered Charity No. 1093824
Company Registration No. 4034572

GROUP ANALYSIS NORTH

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GROUP ANALYSIS NORTH

Report of the Trustees for the year ended 31st August 2021

The Trustees present their annual Directors' Report and financial statements of the charity for the year ended 31st August 2021 which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are

- To develop the theory and practice of group analysis.
- To develop and provide vocational training and education in group analysis among members of the medical, nursing and other related caring professions and educationalists.
- To support the provision of group analysis as widely as possible for the general public especially to those groups disadvantaged by hardship or other adverse conditions.

The main activities are:

- In partnership with the IGA, provide and administer 3 courses in group analysis at Foundation, Diploma and Qualifying levels.
- Develop CPD activities for group analysts and other members of the public, including workshops, group supervision and skills-based training.
- Support voluntary and community organisations including providing free/reduced cost places on the training courses in appropriate circumstances.
- Support individuals in securing funding to access the courses and also by providing bursaries.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

A review of our achievements and performance

The Board of Trustees met six times during the year. In addition, the Board's Management Group met monthly and notes of these meetings were circulated to the Board, for information.

The main focus for the board was to support the Courses Director and the training team in containing the three IGA trainings while they remained online during the pandemic. In addition, the Board looked at how it could support students whose training may have been affected by the pandemic. The Board also considered how it could also support the wider community during the pandemic.

The main achievements during the year were:

Running all three IGA courses online for the full academic year.

- The three IGA courses provided training for:
  - 18 Foundation Course students.
  - 4 Diploma Course students.
  - 11 Qualifying Course students.

In addition, 6 people attended the training weekends for Therapy Only. To help support students and build connections while meeting online a number of cross-course seminars were held enabling students from all courses to spend time online in a learning environment.

- Four Friday Seminars were run online and covered the following topics:
  - Research, presented by Brinley Yare

- Early developmental trauma and attachment concerns - an exploration of issues relevant to therapy with adoptees, presented by Cathy Gibbs
- Group Analysis, Neuroscience and the Matrix, presented by Martin Bhurruth
- Gender - who defines our identity and what happens when we self-determine gender outside the 'accepted' binary?, Presented by Kay Young

- The Supervision Group in Leeds conducted by Isobel Conlon since 2007 continued to meet.
- The Annual Barbara Dick Lecture was held online on 27th February 2021. The title of the lecture was "On Hoping that Humans will be Calm in their Diminishing" and was on the topic of climate change, presented by Paul Hoggett
- The Board held a "BIG CONVERSATION" in January 2021 which was attended by 25 people made up of Trustees, students, graduates and past students. The discussions were lively and focused not only on the current work of GAN but on how group analysis was relevant in other sectors including Education.
- The new GAN website launched in October 2020.
- The Board entered into discussions with the IGA regarding the levies the trainings pay to the IGA and it successfully negotiated a two year reduction in the amounts paid while there was a reduction in support and administration provided by the IGA while it had staffing vacancies.
- A Supervision Series of 5 workshops ran from November 2020 to July 2021, meeting online on Sunday afternoons. The series attracted 28 participants from a wide range of backgrounds and countries. The series was very well received.
- The Groupwork Skills short course ran twice during the year with cohorts of 12 and 11 participants.
- The Meeting Room group continued to meet throughout the year providing free support to participants during the continuing pandemic.
- The annual newsletter GANNET was published in July 2021.

Financial review

Overall the charity made a profit for the year of £12,985 compared to £25,414 in the previous year.
The reserves now stand at £126,455.

GAN provided 2 bursaries to Qualifying Course students to the sum of £1,500. In addition Jane Williams, an ex-Chair and Treasurer of GAN donated £500 for a bursary to specifically support a student in need and this was awarded to a student who required specialist educational support.
Covid-19 bursaries were awarded to 2 Qualifying Course students, who met the criteria outlined in the policy to the amount to £7,000.
Fee assisted places were awarded to 2 students on the Foundation Course and 1 on the Groupwork skills course.

The organisation continued to make savings with regards to staff expenses which were significantly reduced to working online.
A donation of £300 was made by the Chair which will be used as a bursary in the next financial year.

Investment powers and policy

The Trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a 90-day access savings account. During the year money was moved in and out of this account as required. The account gained £198.80 in interest.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st August 2021 was £24,881 of which all are free reserves, after allowing for funds tied up in tangible fixed assets. The Trustees reviewed the Reserves Policy and decided to

increase the designated fund to ensure that there would be sufficient funds in it, to not only close the organisation should the situation arise, but to also provide for any remaining students to enable them to complete their training. The Trustees therefore will ensure that the designated fund contains sufficient monies to cover the redundancy of the administrator, final accounts preparation and the equivalent of one year's training for four Qualifying course students.

The Charity's main source of income is student fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The Trustees have conducted a review of the major risks to which the charity is exposed and, where appropriate, systems have been established to minimise the risks that the charity faces. The risks are listed below:

- Financial shortfalls due to reduced student numbers
- Legal/official complaints
- Venue suitability/viability
- Recruitment of Trustees and staff
- IT Security and limitations
- Lack of back up support for the Administrator in case of sickness
- Potential for breakdown of IGA/GAN Partnership

The main risk has been identified as a shortfall in student numbers applying for courses, organised by the Charity. This can result in reduced income and, as a result, internal budgeting procedures have been implemented to ensure that the Company's reserves are protected. Trustees are directed by the Treasurer and monitor the budgets at every Board meeting and make adjustments as necessary to the budgets. All financial decisions on spending which will affect future budgets are made with an awareness of the impact these decisions will have should income reduce.

Plans for Future Periods

Currently the Board of Trustees is focused on:
Continued dialogue with the IGA, working towards a new partnership agreement
Return to in person working
Review of Company Policies
IT review
Support the newly appointed Chair and Treasurer
Recruit and support a New Courses Director
Review Strategic Plan for next 3 years and include a BAF Risk Register

Structure, governance and management

Group Analysis North is a company limited by guarantee governed by its Memorandum and Articles of Association dated 7th July 2000. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 16th September 2002.

Appointment of Trustees

As set out in the Articles of Association Trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years.
All the directors of the company are also charity Trustees for the purposes of charity law. At every AGM one third of the Trustees retire from office but are eligible for re-appointment. The Organisation annually asks its

members to consider becoming trustees, usually prior to the AGM. Officers are encouraged to shadow the out-going post holder for up to a year prior to their appointment.

Trustee Induction and training

Most Trustees are already familiar with the work of the charity because of longstanding connections with the Organisation. Additionally, new trustees are encouraged to attend all trustee meetings and other activities organised by the charity. New Trustees are provided with an induction pack, which contains:

- Minutes from the previous year's Trustees' meetings
- Budget statements
- Memorandum and Articles of Association
- IGA/GAN Service level Agreement
- Training and Management Administrator's Job Description
- Relevant training course publicity material

Organisation

The organisation has a Board of Trustees made up of at least three trustees who meet six times per year and who are responsible for the strategic direction and policies of the Charity.

A scheme of delegation is in place for the running of the training courses with the Courses Director being responsible to the Board of Trustees in partnership with the Institute of Group Analysis. In addition, the management of the Charity is delegated to the Training and Management Administrator, with support from the Chair and Treasurer as appropriate. The Management Board is made up of the Administrator, Chair, Treasurer, Development Officer, Courses Director and Foundation Course Convenor and they meet between Board meetings to manage ongoing day to day operations.

Related parties and co-operation with other organisations

Other than disclosed in the financial statements, none of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager with any service providers must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. Other than disclosed in note 2 to the accounts, in the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Group Analysis North
Charity Number: 1093824
Company Registration Number: 4034572

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Directors and trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Shireen Gaur	Trustee	(resigned February 2021)
Yvonne Harris	Trustee	
Keith Hyde	Trustee	
Kate Lewis	Chair of Trustees	(resigned September 2021)
Rowena Newton	Trustee	
Sean Taylor	Trustee	
Amanda Wildman	Trustee	
Amanda Weir	Trustee	(resigned November 2020)
Angela Lawrence	Trustee	(appointed February 2021, resigned July 2021)
Dan Anderson	Chair of Trustees	(appointed September 2021)
Jane Fyffe	Treasurer	(appointed April 2021)
Bethan Marreiros	Company Secretary	
Debra Nash	Courses Director	

Senior managers

Bethan Marreiros	Training and Management Administrator

Registered Office

Newlands Estate
315 Chorley New Road
Bolton
Lancashire
BL1 5BP

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Co-operative Bank
PO Box101
Balloon Street
Manchester
M60 4EP

GROUP ANALYSIS NORTH

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Group Analysis North for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Trustees

Dan Anderson
Chair

Date: 12th January 2022

Independent examiner's report to the trustees of GROUP ANALYSIS NORTH

I report on the accounts of the company for the year ended 31st August 2021, which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner
The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:
(1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
- with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA A.M.King
Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 12th January 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021
(Incorporating Income and Expenditure Account)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 August 2021 £	Total Funds Year Ended 31 August 2020 £
Income from:					
Donations and legacies	(3)	300	-	300	-
Charitable Activities	(4)	209,425	-	209,425	203,714
Other Trading Activities	(5)	-	-	-	-
Investment Income		199	-	199	4,081
Other		-	-	-	812
Total		209,924	-	209,924	208,607
Expenditure on:					
Charitable Activities	(6)	197,067	-	197,067	181,900
Other	(6)	563	-	563	1,293
Total		197,630	-	197,630	183,193
Net income/(expenditure)		12,294	-	12,294	25,414
Transfers between funds	(17)	-	-	-	-
Net movement in funds		12,294	-	12,294	25,414
Reconciliation of funds					
Total funds brought forward	(17)	113,470	-	113,470	88,056
Total funds carried forward	(17)	125,764	-	125,764	113,470

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

The notes on pages 11 to 17 form part of these accounts.

BALANCE SHEET AS AT 31 AUGUST 2021

Company Registration Number: 04034572

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(11)	1	310
Total fixed assets		1	310
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	15,330	8,233
Cash at Bank & in Hand		145,531	148,427
Total current assets		160,861	156,660
Liabilities:			
Creditors: Amounts falling due within one year	(14)	35,098	43,500
Net current assets or liabilities		125,763	113,160
Total assets less current liabilities		125,764	113,470
Creditors: Amounts falling due after more than one year	(16)		
Provisions for liabilities		-	-
Total net assets or liabilities		125,764	113,470
The funds of the charity:			
Restricted income funds	(17)	-	-
Unrestricted income funds	(17)	125,764	113,470
Total charity funds		125,764	113,470

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:
- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 12th January 2022

Jane Fyffe

Jane Fyffe Treasurer

The notes on pages 11 to 17 form part of these accounts.

Statement of Cash Flows for the year ending 31 August 2021

	Year Ended 31 August 2021 £	Year Ended 31 August 2020 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	12,294	25,414
Add back depreciation	309	310
Deduct investment income	(199)	(4,081)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(7,097)	5,149
Increase/(decrease) in creditors	(8,402)	(20,047)
Net cash used in operating activities	(3,095)	6,745
Cash flows from investment activities:		
Interest	199	4,081
Purchase of fixed assets	-	-
Net cash provided by investing activities	199	4,081
Increase/(decrease) in cash and cash equivalents during the year	(2,896)	10,826
Cash and cash equivalents brought forward	148,427	137,601
Cash and cash equivalents carried forward	**145,531**	**148,427**

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are no restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination ad legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

Costs of raising funds comprise workshops.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation
All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Fixtures and Fittings	33.33% on cost
Refurbishment of Leased Premises	50% on cost

(j) Realised gains and losses
All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions
The charity contributes to the private pension of the employee. Costs are included in the Income and Expenditure Account as they occur.
The charity has no liability beyond making the contributions.

(l) Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration
The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £nil.
Remuneration for essential development services was paid in the year to 4 trustees, and as stated in section 5.3 of the Memorandum and Articles of Association £17,019 (2020: £8,912).

3. Donations and Legacies

	Unrestricted Year Ended 31 August 2021 £	Restricted Year Ended 31 August 2021 £	Total Funds Year Ended 31 August 2021 £	Total Funds Year Ended 31 August 2020 £
Donations	300	-	300	-
	300	-	300	-
Previous reporting period	-	-	-	

4. Income from charitable activities

	Unrestricted Year Ended 31 August 2021	Restricted Year Ended 31 August 2021	Total Funds Year Ended 31 August 2021	Total Funds Year Ended 31 August 2020
	£	£	£	£
Student Fees	141,529	-	141,529	171,996
Catering Income	-	-	-	129
Photocopying Income	-	-	-	143
Friday Seminar Income	360	-	360	60
Events Programme Workshops	750	-	750	35
GroupWork Skills Training	8,828	-	8,828	-
In-House Groupwork Training	2,200	-	2,200	3,409
Supervision Fees	4,200	-	4,200	3,345
Therapy Only	37,187	-	37,187	21,171
Supervision Workshop	9,269	-	9,269	-
Work Reflection Group	2,811	-	2,811	1,473
Membership subscriptions	2,291	-	2,291	1,953
	209,425	-	209,425	203,714
Previous reporting period	203,714	-	203,714	

5. Income from other trading activities

	Unrestricted Year Ended 31 August 2021	Restricted Year Ended 31 August 2021	Total Funds Year Ended 31 August 2021	Total Funds Year Ended 31 August 2020
	£	£	£	£
Trading Income	-	-	-	-
	-	-	-	-
Previous reporting period	-	-	-	

6. Expenditure

	Activities	Year Ended 31 August 2021	Year Ended 31 August 2020
	£	£	£
Expenditure on charitable activities:			
Administrator's CPD	388	388	180
Assessments	600	600	700
Bursaries	1,500	1,500	1,300
Covid-19 Bursaries	7,000	7,000	-
Catering Supplies	-	-	740
Clerical Support	1,209	1,209	2,824
Courses Director Expenses	600	600	2,029
Courses Director Fees	23,423	23,423	17,158
Cross-Course Seminars	570	570	-
Depreciation	309	309	310
Development Officer Costs	8,232	8,232	9,415
Dissertation	134	134	390
Employment Costs	24,058	24,058	21,178
Essay Marking Fees	1,054	1,054	1,379
Experiential Group Expenses	-	-	305
Experiential Group Fees	5,160	5,160	2,702
Fee Assisted Places	4,095	4,095	-
Foundation Course Convenor Expenses	-	-	180
Foundation Course Convenor Fees	3,576	3,576	3,500
Friday Seminar Expenses	3,179	3,179	2,088
GANNET	-	-	126
GASi Membership Fees	882	882	1,050
Governance and Support Costs	32,612	32,612	30,620
Graduation	-	-	1,946
Groupwork Skills Expenses	3,072	3,072	312
IGA Levy	3,701	3,701	5,189
In-House Training	900	900	1,395
Insurance	398	398	406
Library	430	430	505
NLE Fees	1,721	1,721	-
Outside Seminar Leader Expenses	-	-	1,310
Outside Seminar Speaker Fees	6,777	6,777	6,220
Photocopying	538	538	552
Post, Printing & Stationery	537	537	1,000
Software	180	180	-
Subscriptions	73	73	87
Supervision	2,340	2,340	2,065
Supervision Workshop Expenses	5,926	5,926	-
Supervisors' Fees	13,334	13,334	24,654
Supervisors' Expenses	-	-	2,633
Supervisors Peer Support	2,400	2,400	-
Support for Courses Director	-	-	150
Support Seminar Leaders Expense	-	-	84
Support Seminar Leaders Fees	648	648	843
Telephone	279	279	253
Therapy Intake Interviews	300	300	-
Training Group Analyst Expenses	-	-	3,118
Training Group Analyst Fees	28,297	28,297	26,780
Training Team Interviews	200	200	-
Virus Expenditure	1,431	1,431	4,224
Work Reflection Group Conductor	4,536	4,536	-
Workshops	468	468	-
	197,067	197,067	181,900
Other expenditure:			
General Expenses	563	563	1,293
	563	563	1,293
	197,630	197,630	183,193

Expenditure by fund:		
Restricted	-	-
Unrestricted	197,630	183,193
	197,630	183,193

7. Analysis of expenditure on charitable activities

	Diploma Courses	Foundation Courses	GAN Activities	Qualifying Courses	Therapy Only	Total 2021
	£	£	£	£	£	£
Course Costs	15,505	16,172	46,317	35,898	7,899	121,791
Depreciation	-	-	309	-	-	309
Development Costs	-	-	8,232	-	-	8,232
Employment and Administration	-	-	25,654	-	-	25,654
General Expenses	-	-	463	100	-	563
Governance and Support Costs	-	-	32,612	-	-	32,612
Library	-	-	430	-	-	430
Premises and Overheads	282	291	2,489	307	14	3,383
Subscriptions and Levies	962	683	73	2,938	-	4,656
	16,749	17,146	116,579	39,243	7,913	197,630
Previous reporting period:						
Course Costs	26,109	10,882	6,819	61,767	6,892	112,469
Depreciation	-	-	310	-	-	310
Development Costs	-	-	9,415	-	-	9,415
Employment and Administration	-	-	32,522	150	-	32,672
General Expenses	-	-	1,293	-	-	1,293
Governance and Support Costs	-	-	23,179	-	-	23,179
Library	-	-	505	-	-	505
Premises and Overheads	-	-	2,202	11	-	2,213
Subscriptions and Levies	294	-	87	756	-	1,137
	26,403	10,882	76,332	62,684	6,892	183,193

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	900	900	type of expense
Computer Support	3,125	-	3,125	type of expense
Minor Equipment	346	-	346	type of expense
Employment Costs	8,242	-	8,242	26% of administrators' salary
Office Rent	19,999	-	19,999	type of expense
	31,712	900	32,612	

9. Analysis of staff costs

	Year Ended 31 August 2021	Year Ended 31 August 2020
	£	£
Wages and Salaries	31,245	29,469
Redundancy	-	-
Holiday Pay Accrual Adjustment	-	(2,006)
Social Security Costs	-	-
Pension Costs	1,980	1,980
	33,225	29,443
Charitable Activities	24,983	21,788
Support Costs	8,242	7,655
	33,225	29,443

The average number of employees during the year was 1 (previous year: 1).
The charity considers its key management personnel comprises the trustees and Administrator. The total employment benefits, including employer pension contributions of the key management personnel were £33,225 (previous year: £30,626), No employees has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 August 2021	Year Ended 31 August 2020
	£	£
Independent examination fees	900	870
	900	870

11. Tangible Fixed Assets

	Refurbishment of Leased Premises	Computers	Fixtures and Fittings	Total
Cost			£	£
At 01.09.20	490	5,931	5,797	12,218
Additions	-	-	-	-
At 31.08.21	490	5,931	5,797	12,218
Depreciation				
At 01.09.20	490	5,621	5,797	11,908
Charge for Year	-	309	-	309
At 31.08.21	490	5,930	5,797	12,217
NET BOOK VALUE				
At 31.08.21	-	1	-	1
At 31.08.20	-	310	-	310

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

	2021	2020
	£	£
Debtors	14,415	7,517
Prepayments	915	716
	15,330	8,233

Debtors and prepayments related to unrestricted funds both in 2021 and 2020.

14. Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors	7,188	13,684
Short-term compensated absences (holiday pay)	600	-
Other creditors and accruals	22,817	27,616
Deferred income	4,493	2,200
Taxation and social security costs	-	-
	35,098	43,500

15. Deferred Income

Deferred income comprised student fees paid in advance

Balance as at 1st September 2020	2,200
Amount released to income earned from charitable activities	(2,200)
Amount deferred in year	4,493
Balance at 31st August 2021	4,493

16. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Provisions for liabilities	-	-
	-	-

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st September 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 August 2021
	£	£	£	£	£
General Funds	58,470	209,924	(197,630)	(45,883)	24,881
Designated Fund	55,000	-	-	45,883	100,883
	113,470	209,924	(197,630)	-	125,764
Previous reporting period:					
General Funds	39,985	208,607	(183,193)	(6,929)	58,470
Designated Fund	48,071	-	-	6,929	55,000
	88,056	208,607	(183,193)	-	113,470

Name of unrestricted fund:	Description, nature and purpose of the fund
General Funds	The "free reserves" after allowing for all designated funds
Designated Fund	For future redundancy and closure costs

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	1	-	-	1
Cash at bank and in hand	44,648	100,883	-	145,531
Other net current assets/(liabilities)	(19,768)	-	-	(19,768)
Creditors of more than one year	-	-	-	-
Total	24,881	100,883	-	125,764
Previous reporting period:				
Tangible fixed assets	310	-	-	310
Cash at bank and in hand	93,427	55,000	-	148,427
Other net current assets/(liabilities)	(35,267)	-	-	(35,267)
Creditors of more than one year	-	-	-	-
Total	58,470	55,000	-	113,470

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Income and Expenditure Account

	Year Ended 31st August 2021 £	Year Ended 31st August 2020 £
Income		
Catering Income	-	129
Donations	300	-
Friday Seminar Income	360	60
GroupWork Skills Training	8,828	-
Events Programme Workshops	750	35
Investment Income	199	4,081
Work Reflection Group	2,811	1,473
Membership subscriptions	2,291	1,953
Other	-	812
Photocopying Income	-	143
Student Fees	141,529	171,996
In-House Groupwork Training	2,200	3,409
Supervision Fees	4,200	3,345
Therapy Only	37,187	21,171
Supervision Workshop	9,269	-
Total Income	**209,924**	**208,607**
Expenditure		
Accountancy Fees	900	870
Administrator's CPD	388	180
Assessments	600	700
Bursaries	1,500	1,300
Covid-19 Bursaries	7,000	-
Catering Supplies	-	740
Clerical Support	1,209	2,824
Computer Support	3,125	2,203
Courses Director Expenses	600	2,029
Courses Director Fees	23,423	17,158
Cross-Course Seminars	570	-
Depreciation	309	310
Development Officer Costs	8,232	9,415
Dissertation	134	390
Employment Costs	32,300	28,619
Essay Marking Fees	1,054	1,379
Experiential Group Expenses	-	305
Experiential Group Fees	5,160	2,702
Fee Assisted Places	4,095	-
Foundation Course Convenor Expenses	-	180
Foundation Course Convenor Fees	3,576	3,500
Friday Seminar Expenses	3,179	2,088
General Expenses	563	1,293
GANNET	-	126
GASi Membership Fees	882	1,050
Graduation	-	1,946
Groupwork Skills Expenses	3,072	312
IGA Levy	3,701	5,189
In-House Training	900	1,395
Insurance	398	406
Library	430	505
Minor Equipment	346	-
Office Rent	19,999	20,000
NLE Fees	1,721	-
Outside Seminar Leader Expenses	-	1,310
Outside Seminar Speaker Fees	6,777	6,220
Photocopying	538	552
Post, Printing & Stationery	537	1,000
Software	180	-
Subscriptions	73	87
Supervision	2,340	2,065
Supervision Workshop Expenses	5,926	-
Supervisors' Fees	13,334	24,654
Supervisors' Expenses	-	2,633
Supervisors Peer Support	2,400	-
Support for Courses Director	-	150
Support Seminar Leaders Expense	-	84
Support Seminar Leaders Fees	648	843
Telephone	279	253
Therapy Intake Interviews	300	-
Training Group Analyst Expenses	-	3,118
Training Group Analyst Fees	28,297	26,780
Trustee Expenses	-	106
Training Team Interviews	200	-
Virus Expenditure	1,431	4,224
Work Reflection Group Conductor	4,536	-
Workshops	468	-
Total Expenditure	**197,630**	**183,193**
Surplus/(deficit for year)	**12,294**	**25,414**