

Registered number: 03258939
Charity number: 1058545

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

Trustees	Christian Buckland, chair (appointed 23 January 2023, resigned 13 June 2024) Syed Azmatullah, ex-chair 17 March 2022 to 1 November 2022 (resigned 1 November 2022) Joanna Lucas, acting chair 2 November 2022 to 22 January 2023, vice chair (resigned 15 September 2023) David FitzGerald, treasurer (resigned 8 May 2024) William Daniel-Braham Phillipa Donovan, Co-opted John Loughrey, Lay (resigned 10 February 2024) Michelle Briggs (appointed 6 February 2023) Peter Gregory (appointed 6 February 2023) Frederick Young (appointed 6 February 2023) Jacqueline McCouat (resigned 8 February 2023) Juliet Rosenfeld (resigned 4 November 2022) Andrew Cottom, ex-vice chair to 4 November 2022 (resigned 4 November 2022) Jennifer Ayling (appointed 4 March 2024) Matthew White (appointed 22 February 2024)
Company registered number	03258939
Charity registered number	1058545
Registered office	York House 221 Pentonville Road London United Kingdom N1 9UZ
Key management personnel	Jonathan Levett (CEO from 17 April 2023) Sarah Niblock, CEO (resigned 30 November 2022) Victoria Calais (Joint acting CEO from 30 November 2022 to 17 April 2023 and COO) Helen Willingham (Joint acting CEO from 30 November 2022 to 17 April 2023 and Head of Content and Engagement) maternity leave from 1 October 2023 Emily Bridges (Head of Content and Engagement, maternity cover from 11 September 2023) James Pickering, registrar (from 23 January 2023)
Independent auditors	Peters Elworthy & Moore Chartered Accountants Statutory Auditors Salisbury House Station Road Cambridge CB1 2LA

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(CONTINUED)
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Bankers	CAF Bank Ltd Kings Hill West Malling Kent ME19 4TA
	Unity Trust Bank PO Box 7193 Planetary Road Willenhall WV1 9DG
Solicitors	Fieldfisher Riverbank House 2 Swan Lane London EC4R 3TT

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TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2023

A MESSAGE FROM THE BOARD

This report outlines UKCP's achievements and the impact of our work in the 2022/23 financial year (1 October 2022 – 30 September 2023).

The year under review was an eventful, even turbulent, one for UKCP.

Following the Extraordinary General Meeting in October 2023, Chair Syed Azmatullah resigned. His commitment to UKCP is appreciated and best wishes are extended for his future. Vice-Chair Andy Cottom and Trustee Juliet Rosenfield also resigned, and their service is acknowledged with gratitude.

Jo Lucas, as acting Chair, successfully navigated UKCP through this challenging period and has now stepped down. Her leadership is appreciated and our best wishes are extended to her. CEO Prof. Sarah Niblock also resigned prior to the EGM and we wish her all the best for the future.

We also want to acknowledge the work of the staff during this period, especially Viki Calais and Helen Willingham who stood up and became acting joint CEOs.

Dr Jon Levett joined UKCP as our new CEO in April 2023. We very much welcome Jon and look forward to working with him over the coming years.

One of UKCP's great successes is that so many of our members are passionate about our work and have strong views about how UKCP is run. Leading an organisation with this level of engagement is a huge privilege, but it can be very challenging. It should be no surprise that fundamental disagreements and splits sometimes occur. Trustees have attended, with Jon, Members Forum meetings. These meetings are important events, and have greatly helped Jon and the board gauge the mood of our members. There was a strong message from the Members Forum of the need for a period of reflection, listening and healing. What is important is how we learn and move on from difficult moments.

This has certainly been at the forefront of our minds as we discuss how we approach the change agenda which lies ahead. As you will see from the 'plans for the future' section of this report, we will be putting in place a new strategy for UKCP and will tackle once again changes to our governance. Getting the pace and level of consultation right on these important matters will be key in the year ahead.

If reflection, listening and healing have been an important feature of the year, that does not mean we have been simply 'treading water'. Just look at some of the metrics in this report:

- 130 pieces of media coverage, including from ITV News, The Guardian, The Daily Telegraph and The New Scientist.
- 14,490 listens of our My Psychotherapy Career podcasts, an increase of 30% on last year.
- A random audit of 214 individual psychotherapists to check they are meeting UKCP requirements.
- 14 organisational member reviews undertaken to check they are delivering to UKCP's high standards.
- 87 formal complaints dealt with through our complaints and conduct process, including 14 adjudication panel hearings.
- 164 applications to our bursary scheme processed, with 49 bursaries awarded to support trainee psychotherapists.

There have also been some important new ventures, such as UKCP being the lead accrediting body for the NHS Talking Therapies for Anxiety and Depression pilot scheme. This has put UKCP centre stage in NHS England's project to increase fully funded training for psychotherapeutic counsellors working in NHS services across England.

It is impossible for us, in a short introductory piece such as this, to do justice to the range of achievements this report covers. We hope you enjoy reading it. And thank you to all the dedicated people – colleges, volunteers,

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staff and colleagues in other organisations – who have worked together this year to make UKCP such a special organisation.

Board of Trustees

TRUSTEES' ANNUAL REPORT

The Trustees present their annual report together with the audited financial statements of the Company for the year 1 October 2022 to 30 September 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

The trustees review UKCP's aims, objectives and activities each year. This report looks at what UKCP has achieved and the outcome of our work within the past 12 months. The trustees report the success of each key activity and the benefits we have brought to the people we are set up to help. The report also helps our trustees ensure our aims, objectives and activities remain in line with our stated purposes.

Our vision

We want a world in which emotional and mental wellness is a human right.

Our purpose

To transform lives by unlocking potential.

Our mission

Alongside professional support for our members, we are the leading research, innovation, educational and regulatory body working to advance psychotherapies for the benefit of all.

Our strategic objectives

Improving access to psychotherapy

To make sure that high-quality psychotherapy and psychotherapeutic counselling in both private and public sectors is available to everyone, no matter who they are.

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Engaging better

To improve the way we engage with our individual and organisational members and provide services and benefits which are valued by all.

Maintaining standards of excellence

To protect the public by making sure everyone on our register meets our professional standards, at the same time making sure our register meets national accreditation requirements. To continue setting high standards in the way we govern and organise ourselves.

Collaborating for success

To develop existing external collaborations and actively seek new ones to achieve a more powerful voice to promote psychotherapy and psychotherapeutic counselling.

Research

To carry out appropriate research and use the findings to promote psychotherapy and psychotherapeutic counselling and inform our members' training and development for the benefit of all.

Our charitable objectives

Our charitable objectives, as set out in our articles of association, provide a framework to achieve our strategic aims. Our charitable objectives are to promote:

- the art and science of psychotherapy and psychotherapeutic counselling for the benefit of the public
- the importance of extensive research into psychotherapy and psychotherapeutic counselling methods, and the timely, widespread dissemination of relevant findings
- the highest standards of education, training and practice in psychotherapy and psychotherapeutic counselling
- the wider provision of psychotherapy and psychotherapeutic counselling for all sections of the public.

Public benefit

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Our achievements and performance

Improving access to psychotherapy

We are committed to raising the profile of psychotherapy and UKCP so the public, people seeking or receiving therapy, the media, policy makers, professionals and partners fully understand the profession, act in its best interests and think of us as its 'go to' expert body. As part of this work, we target diverse audiences to encourage them to join the profession or feel more open to seeking psychotherapy.

Helping people find the right psychotherapeutic support

It can be difficult and overwhelming for someone considering starting psychotherapy to research the many options, assess what is available and know what is best for them. For people with limited money, accessing the right psychotherapeutic support can be particularly hard.

This year we created an online guide to help people through this journey. It gives them a full view of the different services available and offers realistic advice on their availability. Since we published the guide in spring 2023, it has received almost 2,000 views.

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Shining a light on UKCP and psychotherapy through the media

We continued working with the media to raise the profile of psychotherapy and UKCP among the public and policy makers in 2022/23. We want to demystify psychotherapy and make it socially acceptable to talk about therapy and mental wellbeing, encouraging people to seek support.

We secured 130 pieces of media coverage, which included many high profile publications. Our coverage included:

- a good level of broadcast featuring interviews with our members. ITV News interviewed Joanne Hipplewith on the lack of access to parks for disabled children, and Hendrix Hammond about vaping in schools. BBC Radio Sussex spoke to Mark Vahrmeyer for Time to Talk Day, while BBC Look North interviewed Erene Hadjiioannou about the trauma of scarring
- UKCP members regularly contributing to Annalisa Barbieri's reader's dilemma column in The Guardian, for example Erene Hadjiioannou on an abusive relationship, Nicholas Rose on COVID fears and Lisa Bruton on an obsessive mother-in-law
- several pieces in iNews featuring Noel Bell, Ali Ross and Sue Smith discussing topics including rape, grief, stress and anxiety, and phone addiction
- Lisa Bruton discussing the challenges of the midlife male depression crisis with The Daily Telegraph
- being mentioned in The New Scientist as part of a feature on the rise of therapy
- Patient.info coming to us for several features, including how to look after your mental health when returning to work after maternity leave, the best mindfulness apps, insomnia and maladaptive daydreaming
- stories in The Independent, The Times, Yahoo News and Evening Standard on a poll we commissioned with YouGov asking 2,000 people in the UK how the cost-of-living crisis was impacting their mental health.

We also sent out digital copies of our New Psychotherapist member magazine to major media outlets including the BBC, The Guardian and The Times to draw their attention to research and developments in psychotherapy and to showcase UKCP members' expertise.

Influencing government policy

We worked hard this year to make our voice heard with key decision makers, aiming to persuade them to promote and protect the provision of psychotherapy in the UK.

We hosted a joint event at the Labour Party conference in Liverpool, partnering with the British Association for Counselling and Psychotherapy, British Psychoanalytic Council and the Institute for Public Policy Research. It was a great opportunity to engage with Dr Rosena Allin-Khan, then Labour's Shadow Minister for Mental Health, who spoke at the event.

The event culminated in a productive discussion about the huge social and economic value of investing in mental health. Attendees also discussed the critical role psychotherapy plays in improving mental health, and the need to replicate the lessons learned from the therapeutic space across wider social settings. It was encouraging to see our event partners in agreement over these issues – we hope our collective voice will be too loud for policy makers to ignore.

Our policy team met with several other MPs this year too, including Dr Lisa Cameron MP and Helen Hayes MP, the Shadow Minister for Education. We also responded to the government's mental health and wellbeing plan, the major conditions strategy and the Spring Budget 2023, giving perspectives on behalf of the psychotherapy profession.

Engaging better

We are committed to providing the very best resources, representation and experience for our members to support them in their high standards of practice. We work hard to attract new – and retain existing – members by improving and promoting what we offer.

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Supporting our members with first-class resources

Giving psychotherapists the tools they need for excellent practice that makes a real difference to their clients' lives is a key part of our work. This year we developed a number of innovative, useful resources to support not only practitioners, but also psychotherapy training providers.

- We worked on a new toolkit to meet one of our key aims – improving the diversity of psychotherapists and psychotherapeutic counsellors, and ensuring they have the knowledge and skills to work well with clients from all backgrounds. We helped develop this as part of the Coalition for Inclusion and Anti-Oppressive Practice, which brings together organisations committed to improving diversity in the psychotherapy and counselling professions.

The toolkit has sections for training providers, tutors and programme leaders, giving them advice and guidance on embedding anti-racism, diversity and inclusion in psychotherapy training. Entitled *Race is Complicated: A toolkit for psychological therapies training*, the publication launched in October 2023.

- We released 12 episodes of our *My Psychotherapy Career* podcast over the year, which showcases our members' career paths to inspire others and raise awareness of the range of settings psychotherapists can work in. With 14,490 listens, our podcast audience increased by 30% compared to last year.
- We published three issues of our magazine, *New Psychotherapist*. The magazine continues to provide valuable updates for members, including interesting features on hot topics in the profession, and useful advice for psychotherapists and psychotherapeutic counsellors to enhance how they practise. Some highlights included an issue looking at how research contributes to our understanding of psychotherapy and demonstrates its effectiveness, and an issue that put ageing under the lens.
- We began offering our members free access to the *European Journal for Psychotherapy and Counselling*, where they can read high-quality articles about research in the sector to improve their own practice. It also provides a potential pathway for members to disseminate their own research. This partnership is part of our ongoing commitment to promote research in psychotherapy and psychotherapeutic counselling while supporting our members' continuous professional development.

Holding inspiring events

Events are another way for us to offer our members useful updates, information and advice they can use to enhance their practice.

This year we held an event for members and the public on psychotherapy and social justice. Touching on the subject of his latest book, Professor Mick Cooper explored the many ways psychotherapy training, practice and delivery can incorporate social justice values. He also looked at the ways psychotherapy can contribute to the development of progressive social change policies and practices.

Our Members Forum – a debating chamber where any member can speak and discuss important issues related to psychotherapy and UKCP – continued this year too, with online meetings in December 2022 and April 2023, and its first in-person meeting in over three years in July 2023.

We also held two Volunteer Induction Days, offering the experts by experience who generously give their time to sit on our committees and help run our colleges the chance to meet other volunteers and staff and learn about UKCP.

Making our processes quicker and easier

We worked hard in 2022/23 to make the process of joining UKCP and renewing memberships more efficient.

Each year, our members fill in a membership renewal declaration. In the past, some members have faced technical challenges while doing this. We decided the best way to help was to phone any member having

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problems, rather than going back and forth over email. This worked well, resolving problems quickly and efficiently. Without exception, members commented how delighted they were that we had picked up the phone to speak with them personally.

Our membership team also made joining UKCP quicker and easier, implementing a 24- to 48-hour turnaround for new applications. The team vastly improved the speed it collects payments for these subscriptions too. Members have commented positively on the improvement in response time.

Another key way we made our members' lives easier was through our new knowledge hub – a tool packed with key information for new and existing staff to use to answer members' queries. Staff are now more knowledgeable and can tackle queries more confidently, quickly, accurately and consistently.

Funding students and trainees

Training to be a psychotherapist or psychotherapeutic counsellor can be expensive. Our bursaries help people who need support to join the profession because of their personal circumstances and/or because they come from underrepresented groups. In 2023, we received 164 applications (30 more than last year) and awarded 49 bursaries each worth £750.

Increasing the frequency of college communications

UKCP has 10 colleges made up of collections of members each with their own psychotherapeutic approaches while sharing a philosophy of psychotherapy. This year we supported five of them – up from three last year – with their communications, improving content for members, unifying communication efforts and strengthening the relationship between colleges and their members.

Maintaining standards of excellence

To achieve the most for our members and the psychotherapy profession, we are committed to improving the way we govern ourselves and regulate our members. We continually review structures across our organisation.

Making sure our members offer the highest quality psychotherapy

We continued to ensure our members are providing an excellent standard of psychotherapy and psychotherapeutic counselling for their clients by running a variety of quality assurance processes this year.

These included auditing 214 individual psychotherapists on our register, chosen at random, in 2023. We also reviewed 14 of our organisational members, two new training programmes and one applicant organisation in the 2022/23 financial year to make sure they were working to the highest standards.

We strove to improve all our quality assurance processes by listening to feedback from members, assessors and colleges. We review our processes each year to make sure they are efficient, consistent and fit-for-purpose to protect the public and our members.

Responding to and learning from complaints

Effectively managing complaints about psychotherapists and psychotherapeutic counsellors on our register is a vital part of UKCP's role in protecting the public and maintaining confidence in the psychotherapeutic profession.

In 2022/23, we received and managed 87 formal complaints against our members (out of 8,600 therapists on our register, on average). We held five interim suspension order hearings concerning four registrants, convened 14 adjudication panel hearings in relation to 10 registrants and one appeal hearing. We continued to hold most hearings online as it is more cost-effective, environmentally friendly and efficient.

To support UKCP members to learn more about our complaints process, and how to maintain good practice and avoid complaints, we organised a webinar in June 2023. It looked at the work of adjudication panels and our Professional Conduct Committee, how we consider decisions another body/regulator has made, breaches of professional boundaries and communications within therapy. We recorded the webinar and made it available for

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members to watch online when convenient for them.

We were delighted that the Professional Standards Authority awarded us their Confidence award for our 2022 Learning from Complaints event. They noted our good practice in being open about complaints and sharing our learning from complaints with others. The British Association for Counselling and Psychotherapy, who attended the event, kindly nominated us for this prestigious award.

Improving equity, diversity and inclusion

We want equity, diversity and inclusion (EDI) to be at the heart of UKCP, from ensuring it is embedded in our own organisation, to striving to make the psychotherapy profession more diverse. We also want to make sure psychotherapy is available and accessible to everyone who needs it.

This year we established a new EDI committee which has a commitment to belonging, intersectionality, inclusion, diversity and equity. Our committee advises on EDI across UKCP, and oversees implementation and monitors progress of our Equity, Diversity and Inclusion Action Plan. Its aim is to make UKCP an exemplar organisation when it comes to EDI.

We also improved how we gather information about the diversity of our membership. For the first time we asked members to fill in a diversity monitoring form to help us identify barriers to the profession and give training organisations advice on recruitment strategies; identify areas where we may need to make reasonable adjustments for people with disabilities; and report on the make-up of the psychotherapy profession.

Improving our data gathering

Making sure we have up-to-date information about each of our members is important – it ensures they receive our communications and gives us data we can use to plan our work, supporting members in the areas they need most. This year we gave members the chance to update their details as part of their annual membership declaration, alongside filling in our diversity monitoring form and taking part in a membership survey.

We also redesigned the template we send to our organisational members annually to review their data, improving its format, data protection and sending it earlier in the year. This improved the accuracy of the data we received and made the process more efficient for both members and UKCP.

Investing in the future of our website

Our website is a vital tool to communicate with our members and promote psychotherapy – so we constantly focus on keeping it running as efficiently as possible. This year we commissioned the build of a new website server that can handle the ever-growing volume of data we are adding to our Find a Therapist tool. Other website improvements included making it easier to search our site, making it more user-friendly for members to give us their contact details, and making uploading images easier.

Collaborating for success

To best support our members and advocate for and promote the psychotherapy profession, we are committed to brokering new, and developing existing, collaborations with professional bodies, people seeking and receiving psychotherapy, the media and those in research and the private sector. We develop relationships with those representing minority groups to help us achieve mutual diversity aims.

Collaborating to amplify the voice of psychotherapy

We continue to represent the voice of psychotherapy in a variety of coalitions and working groups, collaborating with other organisations to share knowledge to improve everyone's work, and influence policy.

This year just some of the coalitions we were part of included the National Psychological Professions Stakeholder Working Group, the Memorandum of Understanding on Conversion Therapy, the Climate Minds Coalition, the All-Party Parliamentary Group for Prescribed Drug Dependency, the Mental Health Alliance, the Scottish Mental Health Partnership, the Talking Therapies Taskforce and the Coalition for Inclusion and Anti-

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Oppressive Practice.

Working together for excellent standards

We want to bring clarity to our profession, to the public and to commissioning services. That is why we continued to work with five other organisations that operate registers for professionals in the psychotherapy field on the scope of practice and education for the counselling and psychotherapy professions (SCoPEd).

SCoPEd is a shared, evidence-based competence framework detailing the core training requirements, competences and practice standards for counsellors and psychotherapists who work with adults. This year we and our five partners formally adopted the SCoPEd framework, demonstrating a commitment to work together on first-class standards in the psychotherapy profession, for the benefit of the public. Work of the SCoPEd partnership is now focusing on implementation of the framework.

Bringing quality assurance to an NHS pilot

Another way we promoted excellent standards in psychotherapy this year was through our work with the NHS Talking Therapies for Anxiety and Depression pilot scheme. The scheme provides fully funded training for students to qualify as psychotherapeutic counsellors while training in NHS talking therapy services across the country.

We were appointed as the lead accrediting body, representing our SCoPEd partners, in November 2022, taking responsibility for putting in place a rigorous assessment framework detailing standards trainees must meet. NHS England approved our Quality Assurance and Accreditation Framework in February 2023.

Our assessment teams also assessed then wrote reports for each of the three training providers involved with the pilot, highlighting areas of good practice, plus requirements and recommendations for improvement.

We are now doing research into how well the pilot is working, running several focus groups. We are planning to distribute an annual survey to help us better track the experience of the trainees in delivering therapy in the NHS.

Research

We are committed to delivering research to promote psychotherapy and psychotherapeutic counselling, and to inform our members' training and development. We aim to undertake research to identify issues around diversity facing the profession and the mental health sector.

Spreading knowledge through research events

We put on a two-day online research conference in June 2023, where researchers presented papers on everything from working with autistic adolescents to the experiences of trainee therapists of colour, learning from each other to improve their practice. 40 people attended on the first day and 37 on the second. We also hosted a webinar on phenomenological research by Dr Rupert King in December 2022, watched by 187 people.

Listening to and connecting our members interested in research

Our Research Working Group held meetings each month in 2022/23 to assess and support UKCP's overarching research goals, providing valuable input on high-level research priorities. Our Practitioner Research Network also met regularly to allow members interested in research to network, spark collaboration and learn from each other.

Supporting our members' research

To support our members with their research, we published and promoted several introductory research guides on our website this year. They cover referencing, critically evaluating research articles, practice-based evidence and routine outcome measures, research ethics, how to write a journal article and qualitative research. We also launched a research noticeboard where members can post looking for participants in their studies or collaborators for their research.

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Working with the University of Sheffield to promote the effectiveness of psychotherapy

Our research team met with Professor Michael Barkham and Dr Dave Saxon, researchers at the University of Sheffield working on a non-inferiority analysis of the effectiveness of different types of therapy. Initial results show that psychotherapy is not inferior to NICE-recommended interventions for anxiety (such as cognitive behavioural therapy). They are turning the analysis into a publication and the preliminary results will be used in a report aimed at policy makers.

Plans for the future

Developing our strategy

A key and critical activity in 2023/24 will be to review our overarching strategy for the next three years, to be launched in October 2024. The sectors within which we operate are changing, and we want to ensure that UKCP is positioned purposefully, ensuring we remain synonymous with high-quality training and standards of practice for the protection of the public, remain relevant to the key issues in society with strong brand recognition and continue to develop our membership offer. We will work with members to develop the strategy and ensure we articulate its aims effectively.

Strengthening our governance

We plan to review our governance to ensure greater clarity around decision-making and that it is fit for purpose in delivering the new strategy.

Optimising our office space

We aim to continuously deliver excellent value for members and demonstrate good stewardship of charitable resources. We are reviewing our office space to ensure it meets future needs, including optimising flexible working practices that benefit the whole organisation and members.

Organising regional Members Forum meetings

Our Members Forums are continuing in 2023/24, ensuring our members can meet and have their voices heard on important issues for UKCP and the psychotherapy profession. We held a meeting in Edinburgh in October 2023 and hope to hold further meetings in other regions and nations of the UK as the year progresses.

Supporting the induction of new members

We will develop a new welcome pack to support new student and trainee members joining UKCP and the profession. It will offer clear information about what being a member of UKCP means and the structure of our organisation to support both individual and organisational members in their work.

Reviewing standards of training

Our Education, Training and Practice Committee is reviewing and standardising our Standards of Education and Training. These outline the minimum requirements all psychotherapists and psychotherapeutic counsellors must meet to be a member of UKCP, helping us maintain excellent standards in the profession.

Improving New Psychotherapist magazine

We will act on members' views of our magazine, changing the tone and balance of content to reach a wider readership and remain relevant. A huge thank you to Catherine Arnold, who has successfully steered us through the last two years and has decided to move on to fulfil other publishing commitments. We appointed a new editor to begin working with us in autumn 2023.

Reviewing our social media strategy

The social media sphere has seen significant changes this year, which makes it a good time to look again at our strategy. Next year, we are planning a full review, considering the changes to social media, what they mean for us and our audiences, and focusing on how we optimise the platforms for the benefit of psychotherapy and UKCP.

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Developing our podcast series

We have begun looking at producing a new podcast series. It will build on our current successful My Psychotherapy Career podcast, which offers inspiration and support to those considering a career in psychotherapy.

Financial reports

Financial review

The attached Statement of Financial Activities and Balance Sheet provide the results of our operations for the 12 months from 1 October 2022 to 30 September 2023.

Income for the year to September 2023 was £2,735k (up 7%) compared to £2,559k in 2022. Total expenditure was £2,809k (up 4%) compared to £2,690k in 2022.

The majority of the charity's income is from membership fees (£2,648k in 2023 and £2,506k in 2022). The trustees recognise that the charity's reliance on this sole source of income makes the charity vulnerable to unforeseen fluctuations in membership. As a consequence, the trustees have tasked the management team with exploring non-membership fee sources of revenue. The trustees take this factor into account in setting levels of reserves to be held and in putting appropriate strategic priority to maintaining and growing membership.

The Complaints and Conduct Process is a Designated Fund. The number of cases heard each year fluctuates; cases planned for the following year are taken into account in the budget-setting model and will continue to be monitored. Costs are monitored closely and managed to the best of our ability; there has been a considerable saving as a result of hearings being held online. Processes are under constant review to ensure we contain costs as far as we are able.

In an organisation so heavily dependent on voluntary effort, any analysis of expenditure by activity gives a distorted picture of the charity's costs. The charity continues to employ a small staff team, so most of our programmes rely on the commitment of very hard-working volunteers. The many hours of work on UKCP committees, standards, registration, regulation and quality assurance are not reflected in the columns of figures in the financial statements. The Board of Trustees takes this opportunity to thank all those who have given time to UKCP for the advancement of psychotherapy and psychotherapeutic counselling.

Some volunteers are paid a token amount in recognition of the time they spend on UKCP business, including but not limited to, chairing and attending meetings and reviewing or writing documents and procedures. These amounts are in no way meant to reimburse them at market rates.

All trustees give their time voluntarily, with the exception of the chair as explained in note 12; out of pocket expenses of £3,472 were reclaimed from the charity this year.

Our balance sheet continues to reflect our stability with cash reserves in excess of our target. Current liabilities include deferred income of £1,683k (2022 £118k). This is membership income received in advance of the 2023/24 financial year; the increase is a result of the renewals being processed in September 2023 in order to provide members with their certificates on 1 October 2023.

Investment policy and performance

The trustees' investment policy was put in place to ensure that UKCP's cash is invested in the most effective and secure manner.

The policy states that the objectives of investments are:

- To produce the best financial return within an acceptable level of risk
- To produce a total return in excess of inflation for medium term investments

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

- To preserve the capital value with a minimum level of risk for short term investments

The policy also details the trustees' position on risk, ethical investments and liquidity.

The investment is held with Columbia Threadneedle Fund Management Limited. The investments paid out dividends of £5k during the year, a yield of 1.7%. The investments have been increasing in value over the years, however the value fell sharply in September 2022 resulting in an unrealised loss of £44k. The value has recovered by £10k in the current year.

The Finance Risk and Audit Committee has instituted a complete review of utilisation of all financial assets.

Reserves policy and going concern

The key threat to our income is a drop in membership renewals and/or a reduction in new members joining. Membership renewals at 1 October 2022 fell short of our target of 95% retention, resulting in income from renewals falling short of the budget, however this was offset in part by new members joining in the year. While the renewal income was less than budget the increase in new members is positive for renewals in future years.

We are, therefore, reasonably confident that our income is secure. Much of our expenditure is within our control. The Board is satisfied that there are no material uncertainties of which they are aware. The Board has a reasonable expectation that the charity will remain a going concern for at least 12 months from approving these accounts.

The charity's income and expenditure are both highly predictable in timing and amounts. Reserves are calculated by reference to the risks the charity faces and the costs of aligning expenses with income if required, or to meet the risks of unplanned costs.

The trustees set reserves targets at the beginning of the financial year and monitor the actual results at each board meeting. The current reserves target for the general fund has remained at £402k. The target ensures funds are available to cover any outstanding rent and operational costs as well as ensuring staff are adequately remunerated should we have to cease operations.

The free reserves at 30 September 2023 are £500k (2022: £545k) (general unrestricted funds less net book value of tangible fixed assets). The excess free reserves of £98k are being carried forward to the 2023/24 financial year. Management is working on plans to utilise these funds in the most effective way.

There were no restricted funds at year end (2022: nil).

The target for the Complaints and Conduct Process fund is £62k. This is set taking account of potential litigation or risk and insurances held against these. Expenditure, other than operational costs, is dependent on the number of cases accepted and this varies from year to year. The budget setting process takes the number of cases accepted but not heard into account so reserves at the end of a financial year may be higher than the target to make allowance for expected future legal costs.

Related parties and relationships with other organisations

The charity is a membership organisation and has, in the ordinary course of its activities, transactions with its members individually and with groups of members in the colleges. Colleges are not separate legal entities and facilitate engagement and involvement with members.

Remuneration policy

The charity sets the pay of its staff and key management personnel using industry benchmarks, performance reviews and appraisals. UKCP has a Remuneration, Appointments and Performance Management Committee

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

(RAPMC) which is responsible for re-evaluating decisions to remunerate trustees, committee chairs and college personnel on an annual basis and reports their findings to the UKCP Board of Trustees. The RAPMC is currently reviewing all contracts for services to ensure they are compliant with current legislation. The Board approves any annual increases and changes to the Chief Executive's remuneration package, on recommendation of the RAPMC.

Fundraising

The United Kingdom Council for Psychotherapy does not engage in public fundraising and does not use professional fundraisers or commercial participators. The Charity nevertheless observes the relevant fundraising regulations and codes. During the year there was no non-compliance with these regulations and codes and the Charity received no complaints relating to its fundraising practice.

Structure, governance and management

Constitution

The organisation is a charitable company limited by guarantee, incorporated on 30 September 1996 and registered as a charity on 8 October 1996.

The company was established under a memorandum of association which established the objects (see page 4) and powers of the charitable company and is governed under its articles of association.

Organisational structure and decision making

The Board of Trustees, which is responsible to UKCP members and the Charity Commission, oversees the fulfilment of our charitable objectives. A number of committees report to the Board.

On appointment, each trustee is asked to declare any conflicts of interest. They are also asked annually to declare any interests. Trustees are also asked at the start of each Board meeting to declare any interests.

We give our new trustees an induction pack outlining the roles and responsibilities of being a trustee as well as the Charity Commission's 'Charity trustee: what is involved' (CC3a) and 'The essential trustee: what you need to know' (CC3). We also aim to meet any training needs for new trustees that will help them carry out their role.

Risk management

Our Board reviews the risks facing UKCP on an annual basis via a Risk Register. The register covers strategic, operational, financial, human resources, technological and reputational risks. The risks we have identified are prioritised in terms of potential impact and likelihood of occurrence and the trustees confirm that systems or procedures are in place to mitigate significant risks. Risks are reviewed regularly by the Finance, Risk and Audit Committee with the support of the Senior Management Team, with a focus on strategic risks which would have the most impact on UKCP.

Risks that were closely monitored during the year were:

- Integrity of the Register – UKCP prides itself on maintaining, and taking measures to keep, an up-to-date list of registrants. The team regularly carries out checks and audits on data as well as data cleansing exercises.
- Data breach – Data security is a priority area for UKCP. As well as moving data and information to the cloud, the team has embedded introductory and regular cyber security training into staff and volunteering operations.

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Statement of responsibilities of the trustees

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

Company law requires the trustees to prepare financial statements for each financial 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 these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by order of the members of the board of trustees and signed on their behalf by:

Jennifer Ayling

Jennifer Ayling
Trustee

Date: 05 July 2024

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY

OPINION

We have audited the financial statements of The United Kingdom Council for Psychotherapy (the 'charity') for the year ended 30 September 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY (CONTINUED)

OTHER INFORMATION

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY (CONTINUED)

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity, including the Companies Act 2006, Charities Act 2011, and taxation legislation as well as those laws and regulations relating to the Charity's operations such as data protection, anti-bribery, employment, and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
 - considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.
-

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY (CONTINUED)

To address the risk of fraud through management bias and override of controls, we;

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- we evaluated the assumptions and judgements used by management within significant accounting estimates and assessed whether these indicated evidence of management bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE UNITED KINGDOM COUNCIL FOR
PSYCHOTHERAPY (CONTINUED)**

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Michael Hewett (Senior Statutory Auditor)

for and on behalf of

Peters Elworthy & Moore

Chartered Accountants

Statutory Auditors

Salisbury House

Station Road

Cambridge

CB1 2LA

Date: 08 July 2024

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
INCOME FROM:					
Donations	4	-	1,753	1,753	1,008
Charitable activities:	5				
Registration fees and subscriptions		2,648,387	-	2,648,387	2,506,255
Other trading activities	6	36,601	1,228	37,829	45,209
Investments	7	17,990	-	17,990	6,044
Other income	8	28,621	-	28,621	-
TOTAL INCOME		2,731,599	2,981	2,734,580	2,558,516
EXPENDITURE ON:					
Charitable activities:	9,10				
Improving access		363,915	-	363,915	351,417
Engaging better		375,484	-	375,484	377,882
Maintain standards of excellence		1,676,574	2,981	1,679,555	1,614,067
Collaborating for success		239,804	-	239,804	215,041
Research		150,414	-	150,414	131,782
TOTAL EXPENDITURE		2,806,191	2,981	2,809,172	2,690,189
NET EXPENDITURE BEFORE NET GAINS/(LOSSES) ON INVESTMENTS		(74,592)	-	(74,592)	(131,673)
Net gains/(losses) on investments	18	11,210	-	11,210	(44,398)
NET MOVEMENT IN FUNDS		(63,382)	-	(63,382)	(176,071)
RECONCILIATION OF FUNDS:					
Total funds brought forward	22	646,649	-	646,649	822,720
Net movement in funds		(63,382)	-	(63,382)	(176,071)
TOTAL FUNDS CARRIED FORWARD		583,267	-	583,267	646,649

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 24 to 45 form part of these financial statements.

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
(A Company Limited by Guarantee)
REGISTERED NUMBER: 03258939

BALANCE SHEET
AS AT 30 SEPTEMBER 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	17	18,298	26,576
Investments	18	301,826	290,616
		<u>320,124</u>	<u>317,192</u>
CURRENT ASSETS			
Debtors	19	220,757	153,334
Cash at bank and in hand		2,114,317	676,064
		<u>2,335,074</u>	<u>829,398</u>
Creditors: amounts falling due within one year	20	(1,898,231)	(309,441)
NET CURRENT ASSETS		<u>436,843</u>	519,957
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>756,967</u>	837,149
Provisions for liabilities	21	(173,700)	(190,500)
TOTAL NET ASSETS		<u><u>583,267</u></u>	<u><u>646,649</u></u>
CHARITY FUNDS			
Unrestricted funds	22	583,267	646,649
TOTAL FUNDS		<u><u>583,267</u></u>	<u><u>646,649</u></u>

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:

Jennifer Ayling

Jennifer Ayling
Trustee

Date: 05 July 2024

The notes on pages 24 to 45 form part of these financial statements.

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Note	2023 £	2022 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash provided by (used in) operating activities	24	1,420,263	(56,188)
CASH FLOWS FROM INVESTING ACTIVITIES			
Dividends, interests and rents from investments		17,990	6,044
Purchase of tangible fixed assets		-	(5,196)
NET CASH PROVIDED BY INVESTING ACTIVITIES		17,990	848
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR		1,438,253	(55,340)
Cash and cash equivalents at the beginning of the year		676,064	731,404
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	25	2,114,317	676,064

The notes on pages 24 to 43 form part of these financial statements

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. GENERAL INFORMATION

The United Kingdom Council for Psychotherapy is a charitable company limited by guarantee and is incorporated in the United Kingdom. The liability of each member in the event of winding up is limited to £1.

The registered office address and principal place of business is America House, 2 America Square, London, EC3N 2LU.

The presentational and functional currency of the Charity is GBP.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The United Kingdom Council for Psychotherapy meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

2.2 GOING CONCERN

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Further information is included in the trustees' annual report.

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

2. ACCOUNTING POLICIES (CONTINUED)

2.3 INCOME

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from registration fees and subscriptions is recognised evenly over the registration year.

Income received in advance for the following year's fee is deferred.

Income from other trading activities is recognised as the advert is placed or event takes place.

Other income is recognised as the activity has occurred and the costs are recharged.

2.4 INTEREST RECEIVABLE

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 institution with whom the funds are deposited.

2.5 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

2.6 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

2. ACCOUNTING POLICIES (CONTINUED)

2.7 ALLOCATION OF SUPPORT AND GOVERNANCE COSTS

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

	2023 %	2022 %
Improving access	12	12
Engaging better	12	13
Maintain standards of excellence	54	55
Collaborating for success	8	7
Research	5	4
Governance costs	9	9
	100	100

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities. These are apportioned over each area of activity in proportion of the total costs of that activity.

2.8 TANGIBLE FIXED ASSETS AND DEPRECIATION

Items of equipment are capitalised where the purchase price exceeds £1,500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

2. ACCOUNTING POLICIES (CONTINUED)

2.8 TANGIBLE FIXED ASSETS AND DEPRECIATION (CONTINUED)

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Depreciation is provided on the following bases:

Short-term leasehold property	- Over life of the lease
Furniture and fittings	- 25% pa reducing balance
Furniture and fittings held under finance leases	- Term of the lease
Office equipment	- 25% pa reducing balance
Computer equipment	- 20 - 25% pa straight line

2.9 INVESTMENTS

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

2.10 DEBTORS

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

2.11 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 LIABILITIES AND PROVISIONS

Liabilities and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

2. ACCOUNTING POLICIES (CONTINUED)

2.13 FINANCIAL INSTRUMENTS

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

2.14 PENSIONS

The charity contributes to personal pension plans of its employees. The pension charge represents the amounts payable by the charity to such plans in the financial year.

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- Valuation of investments - The investments are measured at fair value for financial reporting purposes. Information about the valuation technique is included in accounting policy 2.9.
- Deferred income - relates to membership income which is time apportioned
- Complaints and Conduct Process case costs - provision for future cases
- Dilapidation provision - costs anticipated to make good the current premises in 2024.

4. INCOME FROM DONATIONS

	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
UKCP Bursary Fund	1,753	1,753	1,008
	<hr/>	<hr/>	<hr/>
TOTAL 2022	1,008	1,008	
	<hr/>	<hr/>	

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Registration fees and subscriptions	2,648,387	2,648,387	2,506,255
	<u>2,506,255</u>	<u>2,506,255</u>	
TOTAL 2022	<u>2,506,255</u>	<u>2,506,255</u>	

6. INCOME FROM OTHER TRADING ACTIVITIES

Income from charitable trading activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Advertising income	35,651	-	35,651	34,989
Conferences and events	-	1,228	1,228	2,228
Other income	950	-	950	7,992
	<u>36,601</u>	<u>1,228</u>	<u>37,829</u>	<u>45,209</u>
TOTAL 2022	<u>42,981</u>	<u>2,228</u>	<u>45,209</u>	

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7. INVESTMENT INCOME

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income	5,132	5,132	4,552
Interest income	12,858	12,858	1,492
	<u>17,990</u>	<u>17,990</u>	<u>6,044</u>
	<u>6,044</u>	<u>6,044</u>	
TOTAL 2022			

8. OTHER INCOMING RESOURCES

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Recovery of partnership expenses	28,621	28,621	-

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**NOTES TO THE FINANCIAL STATEMENTS
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9. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Improving access	363,915	-	363,915	351,417
Engaging better	375,484	-	375,484	377,882
Maintain standards of excellence	1,676,574	2,981	1,679,555	1,614,067
Collaborating for success	239,804	-	239,804	215,041
Research	150,414	-	150,414	131,782
	<u>2,806,191</u>	<u>2,981</u>	<u>2,809,172</u>	<u>2,690,189</u>
TOTAL 2022	<u><u>2,686,953</u></u>	<u><u>3,236</u></u>	<u><u>2,690,189</u></u>	

10. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Improving access	328,901	35,014	363,915	351,417
Engaging better	341,446	34,038	375,484	377,882
Maintain standards of excellence	1,527,300	152,255	1,679,555	1,614,067
Collaborating for success	218,066	21,738	239,804	215,041
Research	136,778	13,636	150,414	131,782
	<u>2,552,491</u>	<u>256,681</u>	<u>2,809,172</u>	<u>2,690,189</u>
TOTAL 2022	<u><u>2,455,833</u></u>	<u><u>234,356</u></u>	<u><u>2,690,189</u></u>	

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ANALYSIS OF DIRECT COSTS

	Improving access 2023 £	Engaging better 2023 £	Maintain standards of excellence 2023 £	Collaborating for success 2023 £	Research 2023 £	Total funds 2023 £	Total funds 2022 £
Operational staff costs (excl. CCP staff costs)	127,864	149,473	560,074	118,858	66,633	1,022,902	906,918
Premises and other operational costs	63,880	74,677	279,813	59,381	33,290	511,041	542,959
Committees and Board of Trustees	1,226	1,226	7,355	1,226	613	11,646	12,823
Governance and membership administration	28,234	28,234	98,818	14,117	-	169,403	171,060
Colleges	476	476	2,857	238	238	4,285	5,598
Research	-	-	-	-	19,840	19,840	23,399
Complaints and conduct process (incl. staff costs)	30,785	30,785	554,137	-	-	615,707	576,364
Bursaries	36,025	-	-	-	-	36,025	42,000
Communications	40,411	56,575	24,246	24,246	16,164	161,642	174,712
	<u>328,901</u>	<u>341,446</u>	<u>1,527,300</u>	<u>218,066</u>	<u>136,778</u>	<u>2,552,491</u>	<u>2,455,833</u>
	<u>320,803</u>	<u>344,963</u>	<u>1,473,457</u>	<u>196,308</u>	<u>120,302</u>	<u>2,455,833</u>	

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY

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**NOTES TO THE FINANCIAL STATEMENTS
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ANALYSIS OF SUPPORT COSTS

	Improving access 2023 £	Engaging better 2023 £	Maintain standards of excellence 2023 £	Collaborating for success 2023 £	Research 2023 £	Total funds 2023 £	Total funds 2022 £
Operational staff costs (excl. CCP staff costs)	12,067	12,527	56,034	8,000	5,018	93,646	74,448
Premises and other operational costs	8,255	6,258	27,994	3,997	2,507	49,011	44,571
Committees and Board of Trustees	79	82	367	52	33	613	675
Governance and membership administration	14,552	15,107	67,575	9,648	6,052	112,934	114,040
Colleges	61	64	285	41	26	477	622
	<u>35,014</u>	<u>34,038</u>	<u>152,255</u>	<u>21,738</u>	<u>13,636</u>	<u>256,681</u>	<u>234,356</u>
	<u>30,614</u>	<u>32,919</u>	<u>140,610</u>	<u>18,733</u>	<u>11,480</u>	<u>234,356</u>	

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NOTES TO THE FINANCIAL STATEMENTS
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11. NET INCOME/(EXPENDITURE) FOR THE YEAR

	2023	2022
	£	£
Depreciation (owned by the charity)	8,278	68,496
Operating lease rentals	199,702	150,962
Fees payable to the charity's auditor in respect of:		
Preparation of statutory financial statements	1,650	1,500
Audit of the charity's annual accounts (excluding VAT)	11,250	9,000
	<u> </u>	<u> </u>

12. TRUSTEES' REMUNERATION AND EXPENSES

During the year, honoraria were paid to the following trustees of the Charity:

	2023	2022
	£	£
Martin Pollecoff	-	3,644
Syed Azmatullah	667	4,356
Christian Buckland	5,491	-
Joanna Lucas	2,000	-

Payment of the chair's honorarium has been agreed by the Charity Commission.

Members and trustees receive reimbursement for travel expenditure whilst on charity business which are all part of the normal course of business. During the year ended 30 September 2023, expenses totalling £3,472 were reimbursed or paid directly to 8 trustees (2022 - £1,154 to 6 trustees).

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NOTES TO THE FINANCIAL STATEMENTS
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13. ANALYSIS OF STAFF COSTS AND THE COST OF KEY MANAGEMENT PERSONNEL

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	1,233,195	1,049,365
Social security costs	121,961	106,125
Employer pension contributions	113,393	82,434
Temporary staff costs	3,696	46,728
	<u>1,472,245</u>	<u>1,284,652</u>

Of the £1,468,549 staff costs (2022: £1,284,652), £432,731 (2022: £336,842) relates to the Complaints and Conduct Process Designated Fund.

The following number of employees received employee benefits in excess of £60,000 (excluding employer national insurance and employer pension contributions) during the year between:

	2023	2022
£60,000 - £69,999	1	-
£70,000 - £79,999	1	-
£90,000 - £99,999	-	1
	<u>-</u>	<u>1</u>

The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel (as listed on page 1) were £299,659 (2022: £278,807).

14. STAFF NUMBERS

The average number of employees (headcount based on number of staff employed) during the year was as follows:

	2023	2022
	£	£
Professional and other services	30	25
Administration	2	1
	<u>32</u>	<u>26</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

15. RELATED PARTY TRANSACTIONS

During the year, honorarium payments were made to four trustees of the charity. This is disclosed in note 12 to these accounts.

Some members are paid a token amount for specific pieces of work undertaken on behalf of the charity, although these amounts are in no way meant to reimburse them at market rates. There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

During the year, C Young was paid speaker fees amounting to £75 (2022: £nil). No speaker fees were paid to M Pollecoff during 2023 (2022: £750). No adjudication fees were paid to J Lucas in 2023 (2022: £200 (before being appointed a trustee)).

16. TAXATION

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
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**NOTES TO THE FINANCIAL STATEMENTS
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17. TANGIBLE FIXED ASSETS

	Short-term leasehold property £	Furniture, fittings and equipment £	Computer equipment £	Total £
COST OR VALUATION				
At 1 October 2022	181,980	99,284	39,396	320,660
At 30 September 2023	181,980	99,284	39,396	320,660
DEPRECIATION				
At 1 October 2022	181,980	79,571	32,533	294,084
Charge for the year	-	5,022	3,256	8,278
At 30 September 2023	181,980	84,593	35,789	302,362
NET BOOK VALUE				
At 30 September 2023	-	14,691	3,607	18,298
At 30 September 2022	-	19,713	6,863	26,576

All of the above assets are used for charitable purposes.

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NOTES TO THE FINANCIAL STATEMENTS
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18. FIXED ASSET INVESTMENTS

	Listed investments £
VALUATION	
At 1 October 2022	290,616
Revaluations	11,210
AT 30 SEPTEMBER 2023	<u>301,826</u>

Investments comprise:

	2023 £	2022 £
UK common investment funds	<u>301,826</u>	<u>290,616</u>
	2023 £	2022 £
Historic cost	<u>200,000</u>	<u>200,000</u>

19. DEBTORS

	2023 £	2022 £
Trade debtors	24,156	7,481
Other debtors	18,558	453
Prepayments and accrued income	178,043	145,400
	<u>220,757</u>	<u>153,334</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	90,784	75,155
Other taxation and social security	36,173	26,867
Other creditors	28,447	34,349
Accruals and deferred income	1,742,827	173,070
	1,898,231	309,441
	2023 £	2022 £
Deferred income at 1 October 2022	118,433	141,007
Resources deferred during the year	1,683,091	118,433
Amounts released from previous periods	(118,433)	(141,007)
	1,683,091	118,433

Deferred income relates to 2023/24 membership income received in advance.

21. PROVISIONS

	Dilapidations £	Legal costs £	Total £
At 1 October 2022	75,000	115,500	190,500
Amounts reversed	-	(16,800)	(16,800)
	75,000	98,700	173,700

The provision for dilapidations represents the trustees' best estimate of the costs required to put 2nd Floor (East), 2 America Square, London, EC3 into the physical state required by the covenants and obligations contained within the lease.

The provision for legal costs represents the potential case costs in respect of dealing with complaints.

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

22. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 October 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 30 September 2023 £
UNRESTRICTED FUNDS						
DESIGNATED FUNDS						
UKCP Bursary Fund	-	-	(34,247)	36,000	-	1,753
Complaints and Conduct Process	74,612	604,000	(615,707)	-	-	62,905
	<u>74,612</u>	<u>604,000</u>	<u>(649,954)</u>	<u>36,000</u>	<u>-</u>	<u>64,658</u>
GENERAL FUNDS						
General Fund	572,037	2,127,599	(2,156,237)	(36,000)	11,210	518,609
TOTAL UNRESTRICTED FUNDS	<u>646,649</u>	<u>2,731,599</u>	<u>(2,806,191)</u>	<u>-</u>	<u>11,210</u>	<u>583,267</u>
RESTRICTED FUNDS						
UKCP Bursary Fund	-	2,981	(2,981)	-	-	-
TOTAL FUNDS	<u>646,649</u>	<u>2,734,580</u>	<u>(2,809,172)</u>	<u>-</u>	<u>11,210</u>	<u>583,267</u>

THE UNITED KINGDOM COUNCIL FOR PSYCHOTHERAPY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

22. STATEMENT OF FUNDS (CONTINUED)

Purposes of restricted funds

The UKCP Bursary Fund was created to award bursaries to UKCP trainees in their final years of training. Donations have been received from members and the general public. Direct costs are attributed to the fund.

Purposes of designated funds

The Complaints and Conduct Process designated fund is funded from the general fund. The fund is used to cover the costs of operating the Complaints and Conduct Process department and any related expenses. Funds are transferred from general reserves to cover expenses during the year.

The UKCP Bursary Fund was created to award bursaries to UKCP trainees in their final years of training. £36,000 from general funds was transferred to the designated fund during the year. Funds not awarded are carried forward to future years.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

22. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 October 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 30 September 2022 £
UNRESTRICTED FUNDS						
DESIGNATED FUNDS						
UKCP Bursary Fund	1,121	-	(38,764)	37,643	-	-
Complaints and Conduct Process	100,976	550,000	(576,364)	-	-	74,612
	<u>102,097</u>	<u>550,000</u>	<u>(615,128)</u>	<u>37,643</u>	<u>-</u>	<u>74,612</u>
GENERAL FUNDS						
General Fund	<u>720,623</u>	<u>2,005,280</u>	<u>(2,071,825)</u>	<u>(37,643)</u>	<u>(44,398)</u>	<u>572,037</u>
TOTAL UNRESTRICTED FUNDS	<u>822,720</u>	<u>2,555,280</u>	<u>(2,686,953)</u>	<u>-</u>	<u>(44,398)</u>	<u>646,649</u>
RESTRICTED FUNDS						
UKCP Bursary Fund	<u>-</u>	<u>3,236</u>	<u>(3,236)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u><u>822,720</u></u>	<u><u>2,558,516</u></u>	<u><u>(2,690,189)</u></u>	<u><u>-</u></u>	<u><u>(44,398)</u></u>	<u><u>646,649</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS
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23. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	18,298	18,298
Fixed asset investments	301,826	301,826
Current assets	2,335,074	2,335,074
Creditors due within one year	(1,898,231)	(1,898,231)
Provisions for liabilities and charges	(173,700)	(173,700)
TOTAL	583,267	583,267

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	26,576	26,576
Fixed asset investments	290,616	290,616
Current assets	829,398	829,398
Creditors due within one year	(309,441)	(309,441)
Provisions for liabilities and charges	(190,500)	(190,500)
TOTAL	646,649	646,649

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24. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net expenditure for the year (as per Statement of Financial Activities)	(63,382)	(176,071)
ADJUSTMENTS FOR:		
Depreciation charges	8,278	68,496
(Gains)/losses on investments	(11,210)	44,398
Dividends, interests and rents from investments	(17,990)	(6,044)
(Increase)/decrease in debtors	(67,423)	20,670
Increase/(decrease) in creditors	1,588,790	(105,537)
(Decrease)/increase in provisions	(16,800)	97,900
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	1,420,263	(56,188)

25. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash in hand	2,114,317	676,064
TOTAL CASH AND CASH EQUIVALENTS	2,114,317	676,064

26. ANALYSIS OF CHANGES IN NET DEBT

	At 1 October 2022 £	Cash flows £	At 30 September 2023 £
Cash at bank and in hand	676,064	1,438,253	2,114,317
	676,064	1,438,253	2,114,317

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

27. OPERATING LEASE COMMITMENTS

At 30 September 2023 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Land and buildings		
Not later than 1 year	176,564	199,199
Later than 1 year and not later than 5 years	-	161,849
	<u>176,564</u>	<u>361,048</u>
Other		
Not later than 1 year	1,837	-
	<u>1,837</u>	<u>-</u>
TOTAL OPERATING LEASE COMMITMENTS	<u><u>178,401</u></u>	<u><u>361,048</u></u>

After the year end notice was served to the landlords to leave America House at the break clause in July 2024.