

UNITED KINGDOM ASSOCIATION FOR TRANSACTIONAL ANALYSIS

England & Wales · Charity number 1062624

Details

Other names	INSTITUTE OF TRANSACTIONAL ANALYSIS, I T A
Status	Registered
Legal form	Charitable company
Company number	03364220
Registered	1997-06-03
Register	View on the Charity Commission register

Contact

Address	Atlantic House 8 Bell Lane Uckfield East Sussex
Phone	01892 664615
Email	office@uka4ta.co.uk
Website	www.uka4ta.co.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUBLIC GENERALITY WITH REGARD TO THE STUDY, THEORY AND PRACTICE OF TRANSACTIONAL ANALYSIS AND ITS APPLICATION IN ACCORDANCE WITH THE RECOGNISED STANDARDS OF PROFESSIONAL COMPETENCE IN THE PRACTICE OF TRANSACTIONAL ANALYSIS IN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND.

Activities: It is the object of UKATA to educate the public about the study, theory and practice of TA, in accordance with recognised standards of professional competence. UKATA offers a register of Practitioners and Training Establishments, which is on the website and gives contact details for members of the public to enquire about training, therapy, counselling and more.

Classification

- **How:** Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM AND NORTHERN IRELAND
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£296,735	£271,459	-	-
2023-09-30	£266,632	£252,215	-	-
2022-09-30	£206,625	£203,314	-	-
2021-09-30	£183,958	£179,623	-	-
2020-09-30	£164,374	£160,945	-	-

Trustees

Name	Role	Appointed
Sally Ann Trevaskis	Chair	2022-06-11
Harprit Kaur Sekhon		2025-11-07
Kathryn Louise Jones		2024-09-02
Sebastian Gerard Hutchings		2025-09-08

UNITED KINGDOM ASSOCIATION FOR TRANSACTIONAL ANALYSIS

England & Wales - Charity number 1062624

Accounts

REGISTERED COMPANY NUMBER: 03364220 (England and Wales)
REGISTERED CHARITY NUMBER: 1062624

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2024
for
United Kingdom Association for
Transactional Analysis

Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

**United Kingdom Association for
Transactional Analysis**

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for the Year Ended 30 September 2024**

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**United Kingdom Association for
Transactional Analysis (Registered number: 03364220)**

**Report of the Trustees
for the Year Ended 30 September 2024**

The trustees are pleased to present their annual report and the financial statements of the accounts for the UK Association for Transactional Analysis (UKATA).

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of 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

Objectives and aims

UKATA is a charity and exists as a professional body that sets standards of competence and ethical practice for Transactional Analysts, psychotherapists and counsellors and trainees in Great Britain.

The principal activity is to advance the education of the public in the study, theory and practice of Transactional Analysis in the UK in accordance with recognised standards of professional competence. In considering its charitable activities the Association considers the Charity Commission's general guidance on public benefit in relation to the education of the public. The Trustees have due regard to the Charity Commission's guidance on public benefit and are satisfied that the charity fulfils the public benefit requirement.

The Association is a member organisation of the United Kingdom Council for Psychotherapy (UKCP) and is affiliated to the European Association for Transactional Analysis (EATA).

UKATA and its Trustees relies on the dedicated assistance of volunteers to operate the established committees of the Association.

As well as the committees UKATA retains an External Examiner and an External Moderator, two EATA delegates, the Transactional Analyst Magazine, supporting the Written Exam Coordinator in running the UK psychotherapy written exam marking system and keeping members in touch with developments via the website, a monthly newsletter and other social media.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

At the end of the year there was a net surplus of income over expenditure of £25,276. This compares with net surpluses of £14,417 in 2023, £3,311 in 2022 and £4,335 in 2021.

The financial surplus generated this year means that UKATA had reserves of £286,661 (2023 - £261,385, 2022 - £246,968) and is a secure and financially robust Association.

UKATA is in a good operational position with a good membership income stream.

We continue to meet the regulatory and ethical demands of our regulatory bodies EATA and UKCP.

**United Kingdom Association for
Transactional Analysis (Registered number: 03364220)**

**Report of the Trustees
for the Year Ended 30 September 2024**

ACHIEVEMENT AND PERFORMANCE

Investment performance

UKATA places surplus cash on deposit with various financial institutions accepting deposits from charitable organisations.

We are still working on updating the bank signatories for the accounts. All signatories are known, but this has proved a slow and complex process with which we are making progress.

In the coming year we will develop a more detailed investment strategy, continuing to explore how to improve the income from investments while maintaining a cautious approach.

FINANCIAL REVIEW

Future strategy and reserves policy

Current reserves

At the end of the financial year UKATA had total reserves of £286,661 (2023 - £261,385, 2022 - £246,968). Of this sum £90,000 (2023 - £80,000) has been designated as an emergency operating reserve.

Reserves are funds that are freely available to spend on any of our charitable purposes. In the past, the reserves have been used to protect the organisation.

In the last year our reserves were used to protect UKATA and allow us to not raise fees for members and RTEs. Our aim is to continue with this strategy for 2025.

Designated reserves

In general, UKATA has low fixed costs and predictable income levels. However, income levels are likely to fluctuate in the coming year due the reduction in the number of RTEs and the associated reduction in individual members.

Currently a sum of £90,000 (2023 - £80,000) has been designated as an Emergency Operating Reserve.

Our Legal Advice Reserve will remain at £50,000 (2023 - £50,000). It is rare that UKATA has needed to seek legal advice in the last ten years, but on the occasions when it has been needed the cost has been high.

General fund

Consequently, a sum of £146,661 (2023 - £131,385, 2022 - £116,968) is held within the General Fund.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

UKATA is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 1 May 1997 as amended by Special Resolutions dated 14 November 2009 and 19 January 2010. It was registered as a charity on 3 June 1997.

The charitable company changed its name on 7 June 2013 from Institute of Transactional Analysis.

**United Kingdom Association for
Transactional Analysis (Registered number: 03364220)**

**Report of the Trustees
for the Year Ended 30 September 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The directors of the Association are also charity trustees for the purpose of charity law and under the company's Articles are known as The Council. Under the requirement of the Memorandum and Articles of Association the members of The Council are elected to serve for a period of three years maximum after which they must retire and may be re-elected at the next Annual General Meeting.

Currently UKATA has five Trustees who work well as a team and have delineated their responsibilities to cover the key areas of organisational activity. All Trustees are business owners and are familiar with the requirements of the role. Recruitment of new Trustees is desired and will be encouraged throughout 2025.

One third of the Trustees or, if their number is not three or a multiple of three, the number nearest to one third, must retire from office each year. Any members of the Association are eligible to be elected.

This year, as there are five Trustees and therefore two must stand down by rotation. John Maxwell will stand down and does not seek re-election. Jem Gunn (Trustee) will stand down at the AGM, but has been endorsed by the Council to be put forward for re-election at the AGM.

Organisational structure

The Trustees are responsible for the running of the Association and the Committees are responsible for the delivery of professional practice.

Trustees meet monthly to review and develop the association strategy, to decide policies and procedures, and examine and adopt the recommendations made by the Committees on various aspects of a professional practice.

The active committees are currently Conference and Seminars, Diversity and Social Responsibility, Ethics and Professional Practice, Examinations, Training & Accreditation Standards. The Membership, Finance and Research Committees are currently inactive, and their activities are covered by the Trustees.

A second-tier forum called the Interim Management Board comprising Trustees and Committee Chairs was established some time ago but has not operated as anticipated. This will be brought to a close in 2024 and Trustees and Committee Chairs will work together to develop an alternative. The Chair maintains good contact with Committee Chairs and will work to ensure they are involved as much as they wish to be in the forward development of the association.

UKATA uses external consultancy resources of an External Moderator and an External Examiner in order to meet United Kingdom Council for Psychotherapy (UKCP) requirements.

The Association is represented at UKCP meetings by two UKCP HIPC representatives and at the European Association for Transactional Analysis (EATA) meetings by two EATA delegates, who represent all three TA organisations in the UK.

UKATA communicates with its members through regular e-mails, the website, the Transactional Analyst Magazine, other membership publications and the Annual Conference. Management and administration is undertaken by Trustees, an Operations Manager and Membership Officer and one contractor. This team deliver most of the administrative functions and operate within the confines of an annual budget, set in advance by Trustees.

**United Kingdom Association for
Transactional Analysis (Registered number: 03364220)**

**Report of the Trustees
for the Year Ended 30 September 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity as they are also members. When elected to serve, council members receive Companies House and Charity Commission information and a council handbook is also provided.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03364220 (England and Wales)

Registered Charity number

1062624

Registered office

Atlantic House
8 Bell Lane
Uckfield
East Sussex
TN22 1QL

Trustees

Trustees

Ms S A Trevaskis
Miss J Gunn
Mrs K L Jones (appointed 2 September 2024)
Ms P J Richardson (appointed 2 September 2024)

Former Trustees who acted during the year

Ms S L Langstaff (appointed 01/09/2023) (resigned 09/04/2024)
Mr J E Maxwell (resigned 11/04/2025)

Independent Examiner

Melanie Richardson BA(Hons) FCA
Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

Bankers

The Royal Bank of Scotland
189 Camden High Street
London
NW1 7BP

United Kingdom Association for
Transactional Analysis (Registered number: 03364220)

Report of the Trustees
for the Year Ended 30 September 2024

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

21/05/2025

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



.....
Ms S A Trevaskis - Trustee

**Independent Examiner's Report to the Trustees of
United Kingdom Association for
Transactional Analysis**

Independent examiner's report to the trustees of United Kingdom Association for Transactional Analysis ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent Examiner's Report to the Trustees of
United Kingdom Association for
Transactional Analysis**

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

MRichardson

Melanie Richardson BA(Hons) FCA
The Institute of Chartered Accountants in England and Wales

Swindells LLP
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
TN22 1QL

Date: 18.6.25.....

**United Kingdom Association for
Transactional Analysis**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 September 2024**

	Notes	2024 Unrestricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities	3		
Subscriptions		206,525	180,033
Affiliations and examinations		8,000	8,000
Conferences and regional events		64,675	68,947
Council and other committees		1,720	1,680
Investment income	2	5,669	-
Other income	4	10,146	7,972
Total		<u>296,735</u>	<u>266,632</u>
 EXPENDITURE ON			
Charitable activities	5		
Publications and educational material		20,113	18,584
Affiliations and examinations		135,980	124,764
Conferences and regional events		68,363	69,839
Council and other committees		18,843	18,964
Bursaries		11,520	5,500
Governance costs		16,640	14,564
Total		<u>271,459</u>	<u>252,215</u>
 NET INCOME		 25,276	 14,417
 RECONCILIATION OF FUNDS			
Total funds brought forward		261,385	246,968
 TOTAL FUNDS CARRIED FORWARD		 <u>286,661</u>	 <u>261,385</u>

The notes form part of these financial statements

**United Kingdom Association for
Transactional Analysis (Registered number: 03364220)**

**Balance Sheet
30 September 2024**

	Notes	2024 Unrestricted funds £	2023 Total funds £
CURRENT ASSETS			
Debtors	14	14,421	14,174
Cash at bank		315,786	274,150
		<u>330,207</u>	<u>288,324</u>
 CREDITORS			
Amounts falling due within one year	15	(43,546)	(26,939)
		<u>286,661</u>	<u>261,385</u>
NET CURRENT ASSETS			
		286,661	261,385
 TOTAL ASSETS LESS CURRENT LIABILITIES			
		286,661	261,385
 NET ASSETS		<u>286,661</u>	<u>261,385</u>
 FUNDS	16		
Unrestricted funds:			
General fund		146,661	131,385
Emergency operating reserve		90,000	80,000
Legal advice reserve		50,000	50,000
		<u>286,661</u>	<u>261,385</u>
 TOTAL FUNDS		<u>286,661</u>	<u>261,385</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

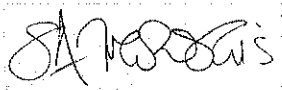
The notes form part of these financial statements

United Kingdom Association for
Transactional Analysis (Registered number: 03364220)

Balance Sheet - continued
30 September 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21/05/2025 and were signed on its behalf by:



.....
Ms S A Trevaskis - Trustee

The notes form part of these financial statements

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements
for the Year Ended 30 September 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Membership income is recognised in the membership year to which it relates and any memberships received in advance are shown as deferred income.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Grants of a revenue nature are credited to income, so as to match with the expenditure to which they relate.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

1. ACCOUNTING POLICIES - continued

Expenditure

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and a proportion of those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees, other legal & professional fees and costs associated with annual and extraordinary general meetings.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly to that activity, while support costs are allocated based on the proportion of direct costs of each activity during the year. The allocations are as follows:

- Publications and educational material	5%	2023 - 5%
- Affiliation and examinations	86%	2023 - 86%
- Conferences and regional events	nil	2023 - nil
- Council and other committees	9%	2023 - 9%

Intangible fixed assets

Amortisation is provided on trademarks in order to write off the asset over its estimated useful life of 10 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 25% on cost
Website	- 50% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Members of the Council of Management in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

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

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

1. ACCOUNTING POLICIES - continued

Fund accounting

Investment income, gains and losses are allocated to the appropriate fund.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The charitable company contributes to employees' defined contribution pension schemes. Contributions payable to the pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Company status

United Kingdom Association for Transactional Analysis is a company limited by guarantee and accordingly does not have a share capital.

Each member of the company undertakes to contribute such amount as may be required, not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member, in accordance with the provisions of the Memorandum and Articles of Association.

Going concern

We have assessed whether the going concern basis of preparation continues to be appropriate, based on whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern.

At the time of approving the financial statements the trustees believe that all appropriate measures have been or will be taken to ensure that the company will be able to continue its operations for at least the next 12 months and thus conclude that the going concern basis remains appropriate.

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

2. INVESTMENT INCOME			2024	2023
			£	£
Deposit account interest			<u>5,669</u>	<u>-</u>
3. INCOME FROM CHARITABLE ACTIVITIES			2024	2023
	Activity		£	£
Subscriptions	Subscriptions		206,525	180,033
Exam and endorsement fees	Affiliations and examinations		8,000	8,000
Conference fees	Conferences and regional events		64,675	68,947
Advertising and publications	Council and other committees		<u>1,720</u>	<u>1,680</u>
			<u>280,920</u>	<u>258,660</u>
4. OTHER INCOME			2024	2023
			£	£
Other income			<u>10,146</u>	<u>7,972</u>
5. CHARITABLE ACTIVITIES COSTS				
	Direct Costs	Grant funding of activities (see note 6)	Support costs (see note 7)	Totals
	£	£	£	£
Publications and educational material	14,500	-	5,613	20,113
Affiliations and examinations	39,448	-	96,532	135,980
Conferences and regional events	68,363	-	-	68,363
Council and other committees	8,752	-	10,091	18,843
Bursaries	-	11,520	-	11,520
Governance costs	-	-	16,640	16,640
	<u>131,063</u>	<u>11,520</u>	<u>128,876</u>	<u>271,459</u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

6. GRANTS PAYABLE

	2024	2023
	£	£
Bursaries	11,520	5,500
	<u>11,520</u>	<u>5,500</u>

The total grants paid to individuals during the year was as follows:

	2024	2023
	£	£
Bursaries	3,600	-
Training Bursaries	7,920	5,500
	<u>11,520</u>	<u>5,500</u>

7. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Publications and educational material	5,613	-	5,613
Affiliations and examinations	96,532	-	96,532
Council and other committees	10,091	-	10,091
Governance costs	-	16,640	16,640
	<u>112,236</u>	<u>16,640</u>	<u>128,876</u>

Accountancy fees within governance costs includes £4,510 (2023 - £4,200) payable to the independent examiner for the examination of the accounts, and £1,406 (2023 - £1,355) in respect of other accountancy services.

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Other

				2024	2023
	Publications and educational material	Affiliations and examinations	Council and other committees	Total activities	Total activities
	£	£	£	£	£
Wages	2,657	45,695	4,782	53,134	37,126
Pensions	111	1,910	200	2,221	990
Other office costs	704	12,104	1,255	14,063	13,143
Staff cover and support	2,141	36,823	3,854	42,818	55,669
	<u>5,613</u>	<u>96,532</u>	<u>10,091</u>	<u>112,236</u>	<u>106,928</u>

Governance costs

	2024	2023
	Governance costs	Total activities
	£	£
Audit and accountancy fees	5,916	5,555
Legal and professional fees	10,724	8,988
Amortisation of intangible fixed assets	-	182
Depreciation of tangible fixed assets	-	343
	<u>16,640</u>	<u>15,068</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	-	343
Trademarks amortisation	-	182
	<u>-</u>	<u>525</u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

Four members of the Council of Management received reimbursement of travel and other related expenses amounting to £nil in the current year (2023 - Four members of the Council of Management - £1,579). One member of the Council of Management received payment for services as chair of the Conference and Events Committee amounting to £nil (2023 - One member of the Council of Management - £2,000).

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	53,134	37,126
Other pension costs	2,221	990
	55,355	38,116
	55,355	38,116

The average monthly number of employees during the year was as follows:

	2024	2023
Administrative staff	2	1
	2	1
	2	1

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Subscriptions	180,033
Affiliations and examinations	8,000
Conferences and regional events	68,947
Council and other committees	1,680
Other income	7,972
Total	266,632
 EXPENDITURE ON	
Charitable activities	
Publications and educational material	18,584

United Kingdom Association for
Transactional Analysis

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricte funds £
Affiliations and examinations	124,764
Conferences and regional events	69,839
Council and other committees	18,964
Bursaries	5,500
Governance costs	14,564
Total	<u>252,215</u>
 NET INCOME	 14,417
 RECONCILIATION OF FUNDS	
Total funds brought forward	246,968
 TOTAL FUNDS CARRIED FORWARD	 <u><u>261,385</u></u>

12. INTANGIBLE FIXED ASSETS

	Trademarks £
COST	
At 1 October 2023 and 30 September 2024	<u>1,816</u>
 AMORTISATION	
At 1 October 2023 and 30 September 2024	<u>1,816</u>
 NET BOOK VALUE	
At 30 September 2024	<u><u>-</u></u>
At 30 September 2023	<u><u>-</u></u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

13. TANGIBLE FIXED ASSETS

	Office equipment £	Website £	Totals £
COST			
At 1 October 2023 and 30 September 2024	34,388	10,350	44,738
	<u>34,388</u>	<u>10,350</u>	<u>44,738</u>
DEPRECIATION			
At 1 October 2023 and 30 September 2024	34,388	10,350	44,738
	<u>34,388</u>	<u>10,350</u>	<u>44,738</u>
NET BOOK VALUE			
At 30 September 2024	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
At 30 September 2023	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	6,926	7,121
Prepayments and accrued income	7,495	7,053
	<u>14,421</u>	<u>14,174</u>
	<u>14,421</u>	<u>14,174</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	15,202	8,298
Other creditors	766	217
Wages and salaries control	-	4,114
Accruals and deferred income	27,578	14,310
	<u>43,546</u>	<u>26,939</u>
	<u>43,546</u>	<u>26,939</u>

Deferred income included in creditors relates to exam and membership fees received in advance, and amounts to £8,588 (2023 - £1,040).

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

16. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
Unrestricted funds				
General fund	131,385	25,276	(10,000)	146,661
Emergency operating reserve	80,000	-	10,000	90,000
Legal advice reserve	50,000	-	-	50,000
	<u>261,385</u>	<u>25,276</u>	<u>-</u>	<u>286,661</u>
TOTAL FUNDS	<u>261,385</u>	<u>25,276</u>	<u>-</u>	<u>286,661</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	296,735	(271,459)	25,276
	<u>296,735</u>	<u>(271,459)</u>	<u>25,276</u>
TOTAL FUNDS	<u>296,735</u>	<u>(271,459)</u>	<u>25,276</u>

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	116,968	14,417	131,385
Emergency operating reserve	80,000	-	80,000
Legal advice reserve	50,000	-	50,000
	<u>246,968</u>	<u>14,417</u>	<u>261,385</u>
TOTAL FUNDS	<u>246,968</u>	<u>14,417</u>	<u>261,385</u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	266,632	(252,215)	14,417
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>266,632</u>	<u>(252,215)</u>	<u>14,417</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
Unrestricted funds				
General fund	116,968	39,693	(10,000)	146,661
Emergency operating reserve	80,000	-	10,000	90,000
Legal advice reserve	50,000	-	-	50,000
	<hr/>	<hr/>	<hr/>	<hr/>
	246,968	39,693	-	286,661
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>246,968</u>	<u>39,693</u>	<u>-</u>	<u>286,661</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	563,367	(523,674)	39,693
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>563,367</u>	<u>(523,674)</u>	<u>39,693</u>

Emergency operating reserve - this is an unrestricted fund which is available for use at the discretion of the Members of the Council in the instance that operating costs should exceed income in the event of any unforeseen circumstances.

Legal advice reserve - this is an unrestricted fund set aside for any future costs incurred in relation to legal advice needed to be taken by the Association.

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

17. RELATED PARTY DISCLOSURES

There were no payments to trustees for non-trustee related services for the year ended 30 September 2024 nor for the year ended 30 September 2023.

UNITED KINGDOM ASSOCIATION FOR TRANSACTIONAL ANALYSIS

England & Wales - Charity number 1062624

Accounts

REGISTERED COMPANY NUMBER: 03364220 (England and Wales)
REGISTERED CHARITY NUMBER: 1062624

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2023
for
United Kingdom Association for
Transactional Analysis

Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

**United Kingdom Association for
Transactional Analysis**

**Contents of the Financial Statements
for the Year Ended 30 September 2023**

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**United Kingdom Association for
Transactional Analysis**

**Chair's Report
for the Year Ended 30 September 2023**

I was appointed Chair of UKATA in May 2023, and my aims for the second half of 2023 were to stabilise the Board after a period of change, establish a good working relationship with Carol Masih (Operations Manager) and the Committee Chairs, make sure that UKATA was fully prepared for the annual membership renewal process, fix fees to 2022 levels for members and Registered Training Establishments, and commence a review of the service and benefits that we offer to our members.

I cover the role of the Treasurer and the organisation is well supported by an external bookkeeper and accountants. Carol Masih (Operations Manager) has taken on additional activities to oversee day-to-day financial management.

Our committees, all run by volunteers, continue to work hard on developing and delivering the aims and objectives of UKATA. Their work helps to ensure that our members deliver the best possible services to our clients and that UKATA meets our charitable objectives.

Together with my fellow Trustees, we have undertaken a full review of the Governance Structure of UKATA. In the coming year will focus on the development of a forward plan for the organisation that delivers a good and improving service to our members, encourages and supports our volunteers, and promotes Transactional Analysis to the wider public.

I am looking forward to working with, and for you all in this our 50th year.

Sally Trevaskis - Chair of UKATA

**United Kingdom Association for
Transactional Analysis (Registered number: 03364220)**

**Report of the Trustees
for the Year Ended 30 September 2023**

The trustees are pleased to present their annual report and the financial statements of the accounts for the UK Association for Transactional Analysis (UKATA).

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of 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

Objectives and aims

UKATA is a charity and exists as a professional body that sets standards of competence and ethical practice for Transactional Analysts, psychotherapists and counsellors and trainees in Great Britain.

The principal activity is to advance the education of the public with regard to the study, theory and practice of transactional analysis in the UK in accordance with recognised standards of professional competence. In considering its charitable activities the Association gives careful consideration to the Charity Commission's general guidance on public benefit in relation to the education of the public. The trustees have due regard to the Charity Commission's guidance on public benefit and are satisfied that the charity fulfils the public benefit requirement.

The Association is a member organisation of the United Kingdom Council for Psychotherapy (UKCP) and is affiliated to the European Association for Transactional Analysis (EATA).

UKATA and its Trustees relies on the dedicated assistance of volunteers to operate the established committees of the Association.

As well as the committees UKATA retains an External Examiner and an External Moderator, two EATA delegates, the Transactional Analyst Magazine, supporting the Written Exam Coordinator in running the UK psychotherapy written exam marking system and keeping members in touch with developments via the website, a monthly newsletter and other social media.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

At the end of the year there was a net surplus of income over expenditure of £14,417. This compares with net surpluses of £3,311 in 2022, £4,335 in 2021 and £3,429 in 2020.

The financial surplus generated this year means that UKATA had reserves of £261,385 (2022 - £246,968, 2021 - £243,657) and is a secure and financially robust Association.

UKATA is in a good operational position with a good membership income stream.

We continue to meet the regulatory and ethical demands of our regulatory bodies EATA and UKCP.

**United Kingdom Association for
Transactional Analysis (Registered number: 03364220)**

**Report of the Trustees
for the Year Ended 30 September 2023**

ACHIEVEMENT AND PERFORMANCE

Investment performance

UKATA places surplus cash on deposit with various financial institutions accepting deposits from charitable organisations.

Due to the high turnover of Trustees and the absence of a Treasurer, we are still working on updating the bank signatories for the accounts. All signatories are known, but this has proved a slow and complex process with which we are making progress.

In the coming year we will develop a more detailed investment strategy; continuing with to explore how to improve the income from investments while maintaining a cautious approach.

FINANCIAL REVIEW

Future strategy and reserves policy

Current reserves

At the end of the financial year UKATA had total reserves of £261,385 (2022 - £246,968, 2021 - £243,657). Of this sum £80,000 (2022 - £80,000) has been designated as an emergency operating reserve.

Reserves are funds that are freely available to spend on any of our charitable purposes. In the past, the reserves have been used to protect the organisation.

In the last year our reserves were used to protect UKATA and allow us to not raise fees for members and RTEs. Our aim is to continue with this strategy for 2024.

In 2023, we earmarked £16,000 from reserves to support our contribution to the Birmingham Grant Fund exercise in partnership with other IARTA, EATA and the ITAA. However, our contribution was ultimately £3,205 and met from within year income.

Designated reserves

In general, UKATA has low fixed costs and predictable income levels. However, income levels are likely to fluctuate in the coming year due the reduction in the number of RTEs and the associated reduction in individual members.

Currently a sum of £80,000 (2022 - £80,000) has been designated as an Emergency Operating Reserve, which we are going to increase to £90,000 to reflect the less predictable income stream.

Our Legal Advice Reserve will remain at £50,000 (2022 - £50,000). It is rare that UKATA has needed to seek legal advice in the last ten years, but on the occasions when it has been needed the cost has been high.

General Fund

Consequently, a sum of £131,385 (2022 - £116,968, 2021 - £113,657) is held within the General Fund.

**United Kingdom Association for
Transactional Analysis (Registered number: 03364220)**

**Report of the Trustees
for the Year Ended 30 September 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

UKATA is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 1 May 1997 as amended by Special Resolutions dated 14 November 2009 and 19 January 2010. It was registered as a charity on 3 June 1997.

The charitable company changed its name on 7 June 2013 from Institute of Transactional Analysis.

Recruitment and appointment of new trustees

The directors of the Association are also charity trustees for the purpose of charity law and under the company's Articles are known as The Council. Under the requirement of the Memorandum and Articles of Association the members of The Council are elected to serve for a period of three years maximum after which they must retire and may be re-elected at the next Annual General Meeting.

2023 was a period of unusual disruption within the Council, with many Trustees joining and leaving within short periods of time.

Currently UKATA has three Trustees who work well as a team and have delineated their responsibilities to cover the key areas of organisational activity. All Trustees are business owners and are familiar with the requirements of the role. Recruitment of new Trustees is desired and will be encouraged throughout 2024.

One third of the Trustees or, if their number is not three or a multiple of three, the number nearest to one third, must retire from office each year. Any members of the Association are eligible to be elected.

This year, as there are three Trustees and as Sally Trevaskis (Chair) is the longest serving member she will stand down at the AGM, but has been endorsed by the Council to be put forward for re-election at the AGM.

**United Kingdom Association for
Transactional Analysis (Registered number: 03364220)**

**Report of the Trustees
for the Year Ended 30 September 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Trustees are responsible for the running of the Association and the Committees are responsible for the delivery of professional practice.

Trustees meet monthly to review and develop the association strategy, to decide policies and procedures, and examine and adopt the recommendations made by the Committees on various aspects of a professional practice.

The active committees are currently Conference and Seminars, Diversity and Social Responsibility, Ethics and Professional Practice, Examinations, Training & Accreditation Standards. The Membership, Finance and Research Committees are currently inactive, and their activities are covered by the Trustees.

A second-tier forum called the Interim Management Board comprising Trustees and Committee Chairs was established some time ago but has not operated as anticipated. This will be brought to a close in 2024 and Trustees and Committee Chairs will work together to develop an alternative. The Chair maintains good contact with Committee Chairs and will work to ensure they are involved as much as they wish to be in the forward development of the association.

UKATA uses external consultancy resources of an External Moderator and an External Examiner in order to meet United Kingdom Council for Psychotherapy (UKCP) requirements.

The Association is represented at UKCP meetings by two UKCP HIPC representatives and at the European Association for Transactional Analysis (EATA) meetings by two EATA delegates, who represent all three TA organisations in the UK.

UKATA communicates with its members through regular e-mails, the website, the Transactional Analyst Magazine, other membership publications and the Annual Conference. Management and administration is undertaken by Trustees, an Operations Manager and Membership Officer and one contractor. This team deliver most of the administrative functions and operate within the confines of an annual budget, set in advance by Trustees.

Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity as they are also members. When elected to serve, council members receive Companies House and Charity Commission information and a council handbook is also provided.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03364220 (England and Wales)

Registered Charity number
1062624

United Kingdom Association for
Transactional Analysis (Registered number: 03364220)

Report of the Trustees
for the Year Ended 30 September 2023

Registered office

Atlantic House
8 Bell Lane
Uckfield
East Sussex
TN22 1QL

Trustees

Trustees

Ms S A Trevaskis
Mr J E Maxwell (appointed 26/10/2022)
Miss J Gunn (appointed 01/9/2023)

Former trustees who acted during the year

Mr P Robinson (resigned 30/05/2023)
Ms S E Arslan (appointed 25/10/2022) (resigned 30/05/2023)
Ms S T A Prosper (resigned 30/05/2023)
Ms E MacLean (resigned 11/10/2022)
Mr D M Norton (resigned 11/10/2022)
Mrs A R Sharples (appointed 27/10/2022) (resigned 30/05/2023)
Ms S L Langstaff (appointed 01/09/2023) (resigned 09/04/2024)

Independent Examiner

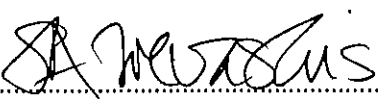
Melanie Richardson BA(Hons) FCA
Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

Bankers

The Royal Bank of Scotland
189 Camden High Street
London
NW1 7BP

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on Monday 29th April 24 and signed on its behalf by:


.....
Ms S A Trevaskis - Trustee

**Independent Examiner's Report to the Trustees of
United Kingdom Association for
Transactional Analysis**

Independent examiner's report to the trustees of United Kingdom Association for Transactional Analysis ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for Independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent Examiner's Report to the Trustees of
United Kingdom Association for
Transactional Analysis**

Independent examiner's statement - matters of concern identified

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

I have completed my examination.

I have identified matters of concern that give me reasonable cause to believe that the accounts prepared for the charity are not fully compliant with the accounting requirements of section 396 of the 2006 Act and have not been prepared fully in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I am unable to confirm that the records kept by the charity in respect of funds held in three bank accounts are complete in all respects, as the association does not currently have access to the bank accounts. The trustees are in the process of rectifying this situation and I am not aware of any matters which would indicate that the financial statements are incorrect.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. except for the matter of concern noted above accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; and
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

M Richardson

Melanie Richardson BA(Hons) FCA
The Institute of Chartered Accountants in England and Wales

Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
TN22 1QL

Date: 29.4.24.....

**United Kingdom Association for
Transactional Analysis**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 September 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	-	201
Charitable activities			
Subscriptions	4	180,033	164,334
Affiliations and examinations		8,000	2,750
Conferences and regional events		68,947	35,280
Council and other committees		1,680	1,040
Investment income	3	-	335
Other Income	5	<u>7,972</u>	<u>2,685</u>
Total		<u>266,632</u>	<u>206,625</u>
EXPENDITURE ON			
Raising funds	6	-	131
Charitable activities			
Publications and educational material	7	18,584	17,674
Affiliations and examinations		124,764	119,521
Conferences and regional events		69,839	34,176
Council and other committees		18,964	13,869
Bursaries		5,500	4,606
Governance costs		<u>14,564</u>	<u>13,337</u>
Total		<u>252,215</u>	<u>203,314</u>
NET INCOME		14,417	3,311
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>246,968</u>	<u>243,657</u>
TOTAL FUNDS CARRIED FORWARD		<u>261,385</u>	<u>246,968</u>

The notes form part of these financial statements

**United Kingdom Association for
Transactional Analysis (Registered number: 03364220)**

**Balance Sheet
30 September 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
FIXED ASSETS			
Intangible assets	14	-	182
Tangible assets	15	<u>-</u>	<u>343</u>
		-	525
CURRENT ASSETS			
Debtors	16	14,174	13,924
Cash at bank		<u>274,150</u>	<u>260,634</u>
		288,324	274,558
CREDITORS			
Amounts falling due within one year	17	(26,939)	(28,115)
		<u>261,385</u>	<u>246,443</u>
NET CURRENT ASSETS			
		261,385	246,968
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>261,385</u>	<u>246,968</u>
NET ASSETS			
FUNDS			
	18		
Unrestricted funds:			
General fund		131,385	116,968
Emergency operating reserve		80,000	80,000
Legal advice reserve		<u>50,000</u>	<u>50,000</u>
		<u>261,385</u>	<u>246,968</u>
TOTAL FUNDS			
		<u>261,385</u>	<u>246,968</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

United Kingdom Association for
Transactional Analysis (Registered number: 03364220)

Balance Sheet - continued
30 September 2023

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on Monday 29th April 24 and were signed on its behalf by:


.....
Ms S A Trevaskis - Trustee

The notes form part of these financial statements

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements
for the Year Ended 30 September 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Membership income is recognised in the membership year to which it relates and any memberships received in advance are shown as deferred income.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Grants of a revenue nature are credited to income, so as to match with the expenditure to which they relate.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

1. ACCOUNTING POLICIES - continued

Expenditure

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds

Costs of generating funds relate specifically to the membership subscriptions.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and a proportion of those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees, other legal & professional fees and costs associated with annual and extraordinary general meetings.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly to that activity, while support costs are allocated based on the proportion of direct costs of each activity during the year. The allocations are as follows:

- Publications and educational material	5%	2022 - 5%
- Affiliation and examinations	86%	2022 - 86%
- Conferences and regional events	nil	2022 - nil
- Council and other committees	9%	2022 - 9%

Intangible fixed assets

Amortisation is provided on trademarks in order to write off the asset over its estimated useful life of 10 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 25% on cost
Website	- 50% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Members of the Council of Management in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Investment income, gains and losses are allocated to the appropriate fund.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The charitable company contributes to employees' defined contribution pension schemes. Contributions payable to the pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Company status

United Kingdom Association for Transactional Analysis is a company limited by guarantee and accordingly does not have a share capital.

Each member of the company undertakes to contribute such amount as may be required, not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member, in accordance with the provisions of the Memorandum and Articles of Association.

Going concern

We have assessed whether the going concern basis of preparation continues to be appropriate, based on whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern.

At the time of approving the financial statements the trustees believe that all appropriate measures have been or will be taken to ensure that the company will be able to continue its operations for at least the next 12 months and thus conclude that the going concern basis remains appropriate.

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

2. DONATIONS AND LEGACIES		2023	2022
		£	£
Donations		<u>-</u>	<u>201</u>
3. INVESTMENT INCOME		2023	2022
		£	£
Deposit account interest		<u>-</u>	<u>335</u>
4. INCOME FROM CHARITABLE ACTIVITIES		2023	2022
		£	£
Subscriptions	Subscriptions	180,033	164,334
Exam and endorsement fees	Affiliations and examinations	8,000	2,750
Conference fees	Conferences and regional events	68,947	35,280
Advertising and publications	Council and other committees	<u>1,680</u>	<u>1,040</u>
		<u>258,660</u>	<u>203,404</u>
5. OTHER INCOME		2023	2022
		£	£
Other income		<u>7,972</u>	<u>2,685</u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

6. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Cost of books sold	-	105
Bad debts written off	-	26
	<u> </u>	<u> </u>
	<u> </u>	<u>131</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Publications and educational material	13,238	-	5,346	18,584
Affiliations and examinations	32,805	-	91,959	124,764
Conferences and regional events	69,839	-	-	69,839
Council and other committees	8,837	-	10,127	18,964
Bursaries	-	5,500	-	5,500
Governance costs	-	-	14,564	14,564
	<u>124,719</u>	<u>5,500</u>	<u>121,996</u>	<u>252,215</u>

8. GRANTS PAYABLE

	2023	2022
	£	£
Bursaries	<u>5,500</u>	<u>4,606</u>

The total grants paid to individuals during the year was as follows:

	2023	2022
	£	£
Training Bursaries	<u>5,500</u>	<u>4,606</u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

9. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Publications and educational material	5,346	-	5,346
Affiliations and examinations	91,959	-	91,959
Council and other committees	9,623	504	10,127
Governance costs	<u>-</u>	<u>14,564</u>	<u>14,564</u>
	<u>106,928</u>	<u>15,068</u>	<u>121,996</u>

Accountancy fees within governance costs includes £4,200 (2022 - £3,900) payable to the Independent examiner for the examination of the accounts, and £1,355 (2022 - £819) in respect of other accountancy services.

Support costs, included in the above, are as follows:

Other

				2023	2022
	Publications and educational material £	Affiliations and examinations £	Council and other committees £	Total activities £	Total activities £
Wages	1,856	31,929	3,341	37,126	27,915
Pensions	49	852	89	990	837
Other office costs	657	11,303	1,183	13,143	9,107
Staff cover and support	<u>2,784</u>	<u>47,875</u>	<u>5,010</u>	<u>55,669</u>	<u>53,144</u>
	<u>5,346</u>	<u>91,959</u>	<u>9,623</u>	<u>106,928</u>	<u>91,003</u>

Governance costs

			2023	2022
	Council and other committees £	Governance costs £	Total activities £	Total activities £
Audit and accountancy fees	-	5,555	5,555	4,719
Legal and professional fees	504	8,484	8,988	8,092
Amortisation of intangible fixed assets	-	182	182	182
Depreciation of tangible fixed assets	<u>-</u>	<u>343</u>	<u>343</u>	<u>344</u>
	<u>504</u>	<u>14,564</u>	<u>15,068</u>	<u>13,337</u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	343	344
Trademarks amortisation	<u>182</u>	<u>181</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

4 members of the Council of Management received reimbursement of travel and other related expenses amounting to £1,579 in the current year (2022 - 1 members of the Council of Management - £354). 1 member of the Council of Management received payment for services as chair of the Conference and Events Committee amounting to £2,000 (2022 - 0 members of the Council of Management - £nil).

12. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	37,126	27,915
Other pension costs	<u>990</u>	<u>837</u>
	<u>38,116</u>	<u>28,752</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Administrative staff	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

United Kingdom Association for
Transactional Analysis

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	201
Charitable activities	
Subscriptions	164,334
Affiliations and examinations	2,750
Conferences and regional events	35,280
Council and other committees	1,040
Investment income	335
Other income	<u>2,685</u>
Total	<u>206,625</u>
EXPENDITURE ON	
Raising funds	131
Charitable activities	
Publications and educational material	17,674
Affiliations and examinations	119,521
Conferences and regional events	34,176
Council and other committees	13,869
Bursaries	4,606
Governance costs	<u>13,337</u>
Total	<u>203,314</u>
NET INCOME	3,311
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>243,657</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>246,968</u></u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

14. INTANGIBLE FIXED ASSETS

	Trademarks £
COST	
At 1 October 2022 and 30 September 2023	<u>1,816</u>
AMORTISATION	
At 1 October 2022	1,634
Charge for year	<u>182</u>
At 30 September 2023	<u>1,816</u>
NET BOOK VALUE	
At 30 September 2023	<u>-</u>
At 30 September 2022	<u>182</u>

15. TANGIBLE FIXED ASSETS

	Office equipment £	Website £	Totals £
COST			
At 1 October 2022 and 30 September 2023	<u>34,388</u>	<u>10,350</u>	<u>44,738</u>
DEPRECIATION			
At 1 October 2022	34,045	10,350	44,395
Charge for year	<u>343</u>	<u>-</u>	<u>343</u>
At 30 September 2023	<u>34,388</u>	<u>10,350</u>	<u>44,738</u>
NET BOOK VALUE			
At 30 September 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 30 September 2022	<u>343</u>	<u>-</u>	<u>343</u>

United Kingdom Association for
Transactional Analysis

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	7,121	2,143
Prepayments and accrued income	<u>7,053</u>	<u>11,781</u>
	<u>14,174</u>	<u>13,924</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	8,298	11,763
Other creditors	217	217
Wages and salaries control	4,114	-
Accruals and deferred income	<u>14,310</u>	<u>16,135</u>
	<u>26,939</u>	<u>28,115</u>

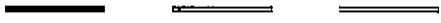
Deferred income included in creditors relates to exam and membership fees received in advance, and amounts to £1,040 (2022 - £85).

18. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	116,968	14,417	131,385
Emergency operating reserve	80,000	-	80,000
Legal advice reserve	<u>50,000</u>	<u>-</u>	<u>50,000</u>
	<u>246,968</u>	<u>14,417</u>	<u>261,385</u>
TOTAL FUNDS	<u>246,968</u>	<u>14,417</u>	<u>261,385</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	266,632	(252,215)	14,417
	<u>266,632</u>	<u>(252,215)</u>	<u>14,417</u>
TOTAL FUNDS	266,632	(252,215)	14,417



**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	113,657	3,311	116,968
Emergency operating reserve	80,000	-	80,000
Legal advice reserve	<u>50,000</u>	<u>-</u>	<u>50,000</u>
	<u>243,657</u>	<u>3,311</u>	<u>246,968</u>
TOTAL FUNDS	<u>243,657</u>	<u>3,311</u>	<u>246,968</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	206,625	(203,314)	3,311
	<u>206,625</u>	<u>(203,314)</u>	<u>3,311</u>
TOTAL FUNDS	<u>206,625</u>	<u>(203,314)</u>	<u>3,311</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	113,657	17,728	131,385
Emergency operating reserve	80,000	-	80,000
Legal advice reserve	<u>50,000</u>	<u>-</u>	<u>50,000</u>
	<u>243,657</u>	<u>17,728</u>	<u>261,385</u>
TOTAL FUNDS	<u>243,657</u>	<u>17,728</u>	<u>261,385</u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	473,257	(455,529)	17,728
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>473,257</u>	<u>(455,529)</u>	<u>17,728</u>

Emergency operating reserve - this is an unrestricted fund which is available for use at the discretion of the Members of the Council in the instance that operating costs should exceed income in the event of any unforeseen circumstances.

Legal advice reserve - this is an unrestricted fund set aside for any future costs incurred in relation to legal advice needed to be taken by the Association.

19. RELATED PARTY DISCLOSURES

There were no payments to trustees for non-trustee related services for the year ended 30 September 2023 nor for the year ended 30 September 2022.

UNITED KINGDOM ASSOCIATION FOR TRANSACTIONAL ANALYSIS

England & Wales - Charity number 1062624

Accounts

REGISTERED COMPANY NUMBER: 03364220 (England and Wales)
REGISTERED CHARITY NUMBER: 1062624

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2022
for
United Kingdom Association for
Transactional Analysis

Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

**United Kingdom Association for
Transactional Analysis**

**Contents of the Financial Statements
for the Year Ended 30 September 2022**

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Balance Sheet	8 to 9
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Detailed Statement of Financial Activities	23 to 24

**United Kingdom Association for
Transactional Analysis**

**Report of the Trustees
for the Year Ended 30 September 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of 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

Objectives and aims

The Association is a charity and exists as a professional body that sets standards of competence and ethical practice for Transactional Analysts, Students and trainees in Great Britain.

The principal activity is to advance the education of the public with regard to the study, theory and practice of transactional analysis in the UK in accordance with recognised standards of professional competence. In considering its charitable activities the Association gives careful consideration to the Charity Commission's general guidance on public benefit in relation to the education of the public. The trustees have due regard to the Charity Commission's guidance on public benefit and are satisfied that the charity fulfils the public benefit requirement.

The Association is a member organisation of the United Kingdom Council for Psychotherapy (UKCP) and is affiliated to the European Association for Transactional Analysis (EATA).

Volunteers

The Association and its Council relies on the dedicated assistance of volunteers to operate the various sub-committees of the Association and Council.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

At the end of the year there was a net surplus of income over expenditure of £3,311. This compares with net surpluses of £4,335 in 2021, £3,429 in 2020 and £13,499 in 2019.

The financial surplus generated this year means that UKATA had reserves of £246,968 (2021 - £243,657, 2020 - £239,322) and is a secure and financially robust Association.

UKATA is in a good operational position with a robust membership income that has been largely unaffected to date by the emergence of the Covid pandemic. The operating costs for the organisation were higher again this year as the organisation continues its transformational change program initiated in 2019. This reflects a more realistic cost of running the organisation; with increased administration costs being a continuing issue in the light of increased compliance requirements. As reported last year, these operating costs will continue to rise as we respond to regulatory requirements.

It is this Council's aim to remain a financially robust organisation and to become an increasingly well-managed organisation that is focused on delivering member benefits, increasing membership and raising the profile of TA in all fields across the UK, while meeting the regulatory and ethical demands of our regulatory bodies EATA and UKCP and of our society more generally.

Some members of Council will retire at this year's AGM by rotation in accordance with the Constitution and further members will be encouraged to join Council.

**United Kingdom Association for
Transactional Analysis**

**Report of the Trustees
for the Year Ended 30 September 2022**

ACHIEVEMENT AND PERFORMANCE

Investment performance

The Association places its surplus cash on deposit with various financial institutions accepting deposits from charitable organisations. Investments are regularly reviewed by the Treasurer, in line with reviewing the financial operation of the Association as a whole. The association continues to explore how to improve the income from investments while maintaining a cautious approach to investment.

FINANCIAL REVIEW

Future strategy and reserves policy

At the end of the financial year UKATA had total reserves of £246,968 (2021 - £243,657, 2020 - £239,322). Of this sum £80,000 (2021 - £80,000) has been designated as an emergency operating reserve.

The Legal Advice Reserve has remained at £50,000 (2021 - £50,000). It is rare that UKATA has needed to seek legal advice in the last ten years, but on the occasions when it has been needed the cost has been high.

Consequently, a sum of £116,968 (2021 £113,657, 2020 - £109,322) is held within the General Fund.

Ongoing monitoring of the finances is continually managed by liaison between our bookkeeper, Operations Manager, Treasurer, Chair of Council and accountants, so that accounts are kept up to date. Monthly management accounts are produced for the Trustees.

UKATA Bursaries continue to be available to members. There is a £500 UKATA Training Bursary, made available, on application, once a year.

Amongst other things UKATA now supports the work of: 7 committees; Council; an External Examiner and an External Moderator; giving bursaries to members; two EATA delegates; The Transactional Analyst Magazine; supporting the Written Exam Coordinator in running the UK psychotherapy written exam marking system; providing research grants; and keeping members in touch with developments via the website, a monthly newsletter and other social media.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 1 May 1997 as amended by Special Resolutions dated 14 November 2009 and 19 January 2010. It was registered as a charity on 3 June 1997.

The charitable company changed its name on 7 June 2013 from Institute of Transactional Analysis.

The Association was established under a Memorandum of Association, which defined its object and powers as a charitable company and is governed by its Articles of Association. Under those Articles the members of the Council of Management, or "The Council", are elected annually by the members of the Association at the Annual General Meeting. The Council may co-opt members to The Council subject to ratification at the next Annual General Meeting.

**United Kingdom Association for
Transactional Analysis**

**Report of the Trustees
for the Year Ended 30 September 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The directors of the Association are also charity trustees for the purpose of charity law and under the company's Articles are known as The Council. Under the requirement of the Memorandum and Articles of Association the members of The Council are elected to serve for a period of three years maximum after which they must retire and may be re-elected at the next Annual General Meeting.

One third of the Trustees or, if their number is not three or a multiple of three, the number nearest to one third, must retire from office each year. Any members of the Association are eligible to be elected.

Organisational structure

The Council achieves its aims by holding regular Council meetings to decide policies and procedures, oversee the activities of the Association, and examine and adopt the recommendations made by the sub-committees on various aspects of a professional body. The committees are currently Conference and Seminars, Diversity and Social Responsibility, Ethics and Professional Practice, Examinations, Finance, Membership, Research, Training & Accreditation Standards. UKATA uses the external consultancy resources of an External Moderator and an External Examiner in order to meet United Kingdom Council for Psychotherapy (UKCP) requirements. The Association is represented at UKCP meetings by two UKCP representatives and at the European Association for Transactional Analysis (EATA) meetings by two EATA delegates, who represent all three TA organisations in the UK. It communicates with its members through regular e-mails, the website, the Transactional Analyst Magazine, other membership publications and the Annual Conference. Management and Administration is undertaken by the Council, an Operations Manager and 3 contractors that deliver most of the administrative functions and who operate within the confines of an annual budget, set in advance by the Council.

In 2019, The Council produced a Business Plan that set out its forward strategy for transforming the organisation into a more modern and sustainable organisation. Alongside the Business Plan sits an annual plan of priorities and performance objectives that are reviewed and reported on each year. In 2021, it set about reviewing the governance structure with the objective of streamlining the decision making processes and separating the management of the Charitable objectives from the policy and operational management aspects of the organisation. This work is ongoing and is expected to be completed in 2024.

Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity as they are also members. When elected to serve, council members receive Companies House and Charity Commission information and a council handbook is also provided.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03364220 (England and Wales)

Registered Charity number

1062624

United Kingdom Association for
Transactional Analysis

Report of the Trustees
for the Year Ended 30 September 2022

Registered office

Atlantic House
8 Bell Lane
Uckfield
East Sussex
TN22 1QL

Trustees

Mr D Gibbons (resigned 6/6/2022)
Mr P Robinson Trainer (resigned 30/5/2023)
Ms S E Arslan Consultant (appointed 25/10/2022)
Ms L Mitchell (resigned 6/6/2022)
Ms J Finney (resigned 9/12/2021)
Ms S Devine (resigned 20/9/2022)
Ms E Turapina (resigned 12/8/2022)
Ms S T A Prosper Unemployed (appointed 7/4/2022) (resigned 30/5/2023)
Ms E MacLean Trustee (appointed 6/6/2022) (resigned 11/10/2022)
Ms S A Trevaskis Trustee (appointed 11/6/2022)
Mr D M Norton (appointed 6/6/2022) (resigned 11/10/2022)
Mrs A R Sharples (appointed 27/10/2022)
Mr J E Maxwell (appointed 26/10/2022)

Independent Examiner

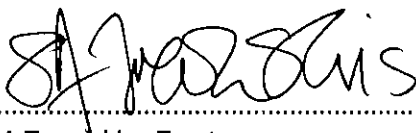
Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

Bankers

The Royal Bank of Scotland
189 Camden High Street
London
NW1 7BP

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 30th June 2023 and signed on its behalf by:



Ms S A Trevaskis - Trustee

**Independent Examiner's Report to the Trustees of
United Kingdom Association for
Transactional Analysis**

Independent examiner's report to the trustees of United Kingdom Association for Transactional Analysis ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent Examiner's Report to the Trustees of
United Kingdom Association for
Transactional Analysis**

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M Richardson

Melanie Richardson BA(Hons) FCA

Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

Date: 30-06-2023

**United Kingdom Association for
Transactional Analysis**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 September 2022**

	Notes	2022 Unrestricted funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	201	295
Charitable activities			
Subscriptions	4	164,334	162,490
Affiliations and examinations		2,750	8,625
Conferences and regional events		35,280	6,825
Council and other committees		1,040	1,800
Investment income	3	335	927
Other income	5	2,685	2,996
Total		<u>206,625</u>	<u>183,958</u>
EXPENDITURE ON			
Raising funds	6	131	570
Charitable activities			
Publications and educational material	7	17,674	13,518
Affiliations and examinations		119,521	119,387
Conferences and regional events		34,176	3,156
Council and other committees		13,869	13,638
Bursaries		4,606	5,000
Governance costs		13,337	24,354
Total		<u>203,314</u>	<u>179,623</u>
NET INCOME		3,311	4,335
RECONCILIATION OF FUNDS			
Total funds brought forward		243,657	239,322
TOTAL FUNDS CARRIED FORWARD		<u><u>246,968</u></u>	<u><u>243,657</u></u>

The notes form part of these financial statements

**United Kingdom Association for
Transactional Analysis (Registered number: 03364220)**

**Balance Sheet
30 September 2022**

	Notes	2022 Unrestricted funds £	2021 Total funds £
FIXED ASSETS			
Intangible assets	14	182	363
Tangible assets	15	343	687
		525	1,050
CURRENT ASSETS			
Stocks	16	-	105
Debtors	17	13,924	16,943
Cash at bank		260,634	255,004
		274,558	272,052
CREDITORS			
Amounts falling due within one year	18	(28,115)	(29,445)
NET CURRENT ASSETS		246,443	242,607
TOTAL ASSETS LESS CURRENT LIABILITIES		246,968	243,657
NET ASSETS		246,968	243,657
FUNDS			
	19		
Unrestricted funds:			
General fund		116,968	113,657
Emergency operating reserve		80,000	80,000
Legal advice reserve		50,000	50,000
		246,968	243,657
TOTAL FUNDS		246,968	243,657

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

United Kingdom Association for
Transactional Analysis (Registered number: 03364220)

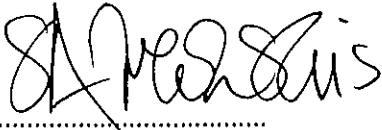
Balance Sheet - continued
30 September 2022

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30th June 2023 and were signed on its behalf by:



.....
Ms S A Trevaskis - Trustee

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements
for the Year Ended 30 September 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Membership income is recognised in the membership year to which it relates and any memberships received in advance are shown as deferred income.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Grants of a revenue nature are credited to income, so as to match with the expenditure to which they relate.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

1. ACCOUNTING POLICIES - continued

Expenditure

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds

Costs of generating funds relate specifically to the membership subscriptions.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and a proportion of those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees, other legal & professional fees and costs associated with annual and extraordinary general meetings.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly to that activity, while support costs are allocated based on the proportion of direct costs of each activity during the year. The allocations are as follows:

- Publications and educational material	5%	2021 - 5%
- Affiliation and examinations	86%	2021 - 86%
- Conferences and regional events	nil	2021 - nil
- Council and other committees	9%	2021 - 9%

Intangible fixed assets

Amortisation is provided on trademarks in order to write off the asset over its estimated useful life of 10 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 25% on cost
Website	- 50% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

1. ACCOUNTING POLICIES - continued

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Members of the Council of Management in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

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

Investment income, gains and losses are allocated to the appropriate fund.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company contributes to employees' defined contribution pension schemes. Contributions payable to the pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Company status

United Kingdom Association for Transactional Analysis is a company limited by guarantee and accordingly does not have a share capital.

Each member of the company undertakes to contribute such amount as may be required, not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member, in accordance with the provisions of the Memorandum and Articles of Association.

Going concern

We have assessed whether the going concern basis of preparation continues to be appropriate, based on whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern.

At the time of approving the financial statements the trustees believe that all appropriate measures have been or will be taken to ensure that the company will be able to continue its operations for at least the next 12 months and thus conclude that the going concern basis remains appropriate.

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

2. DONATIONS AND LEGACIES		2022	2021
		£	£
Donations		201	295
		<u>201</u>	<u>295</u>
3. INVESTMENT INCOME		2022	2021
		£	£
Deposit account interest		335	927
		<u>335</u>	<u>927</u>
4. INCOME FROM CHARITABLE ACTIVITIES		2022	2021
		£	£
Subscriptions	Activity Subscriptions	164,334	162,490
Exam and endorsement fees	Affiliations and examinations	2,750	8,625
Conference fees	Conferences and regional events	35,280	6,825
Advertising and publications	Council and other committees	1,040	1,800
		<u>203,404</u>	<u>179,740</u>
5. OTHER INCOME		2022	2021
		£	£
Other income		2,685	2,996
		<u>2,685</u>	<u>2,996</u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

6. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Cost of books sold	105	-
	<u>105</u>	<u>-</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Publications and educational material	13,126	-	4,548	17,674
Affiliations and examinations	41,317	-	78,204	119,521
Conferences and regional events	34,176	-	-	34,176
Council and other committees	5,618	-	8,251	13,869
Bursaries	-	4,606	-	4,606
Governance costs	-	-	13,337	13,337
	<u>94,237</u>	<u>4,606</u>	<u>104,340</u>	<u>203,183</u>

8. GRANTS PAYABLE

	2022	2021
	£	£
Bursaries	4,606	5,000
	<u>4,606</u>	<u>5,000</u>

The total grants paid to individuals during the year was as follows:

	2022	2021
	£	£
Training Bursaries	4,606	5,000
	<u>4,606</u>	<u>5,000</u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

9. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Publications and educational material	4,548	-	4,548
Affiliations and examinations	78,204	-	78,204
Council and other committees	8,251	-	8,251
Governance costs	-	13,337	13,337
	<u>91,003</u>	<u>13,337</u>	<u>104,340</u>

Accountancy fees within governance costs includes £3,900 payable to the independent examiner for the examination of the accounts (2021: £5,760 payable to the auditor in respect of audit and assurance services), and £819 (2021: £757) in respect of other accountancy services.

Support costs, included in the above, are as follows:

Other

				2022	2021
	Publications and educational material £	Affiliations and examinations £	Council and other committees £	Total activities £	Total activities £
Wages	1,396	24,007	2,512	27,915	29,289
Pensions	42	720	75	837	879
Other operating leases	-	-	-	-	5,460
Telephone	-	-	-	-	1,519
Other office costs	463	7,958	686	9,107	14,612
Room hire & accommodation	-	-	-	-	769
Staff cover and support	2,647	45,519	4,978	53,144	39,394
	<u>4,548</u>	<u>78,204</u>	<u>8,251</u>	<u>91,003</u>	<u>91,922</u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

9. SUPPORT COSTS - continued
Governance costs

	2022	2021
	Governance costs	Total activities
	£	£
Audit and accountancy fees	4,719	8,203
Legal and professional fees	8,092	15,170
Amortisation of intangible fixed assets	182	182
Depreciation of tangible fixed assets	344	418
	<u>13,337</u>	<u>23,973</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	344	418
Other operating leases	-	5,460
Trademarks amortisation	181	182
	<u>505</u>	<u>6,060</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

1 member of the Council of Management received reimbursement of travel and other related expenses amounting to £354 in the current year (2021 - 0 members of the Council of Management - £nil).

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

12. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	27,915	29,289
Other pension costs	837	879
	28,752	30,168

The average monthly number of employees during the year was as follows:

	2022	2021
Administrative staff	1	1

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	295
Charitable activities	
Subscriptions	162,490
Affiliations and examinations	8,625
Conferences and regional events	6,825
Council and other committees	1,800
Investment income	927
Other income	2,996
Total	183,958
EXPENDITURE ON	
Raising funds	570
Charitable activities	
Publications and educational material	13,518
Affiliations and examinations	119,387
Conferences and regional events	3,156
Council and other committees	13,638
Bursaries	5,000
Governance costs	24,354
Total	179,623

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
funds
£

NET INCOME 4,335

RECONCILIATION OF FUNDS

Total funds brought forward 239,322

TOTAL FUNDS CARRIED FORWARD 243,657

14. INTANGIBLE FIXED ASSETS

Trademarks
£

COST

At 1 October 2021 and
30 September 2022 1,816

AMORTISATION

At 1 October 2021 1,453
Charge for year 181

At 30 September 2022 1,634

NET BOOK VALUE

At 30 September 2022 182

At 30 September 2021 363

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

15. TANGIBLE FIXED ASSETS

	Office equipment £	Website £	Totals £
COST			
At 1 October 2021 and 30 September 2022	34,388	10,350	44,738
DEPRECIATION			
At 1 October 2021	33,701	10,350	44,051
Charge for year	344	-	344
At 30 September 2022	34,045	10,350	44,395
NET BOOK VALUE			
At 30 September 2022	343	-	343
At 30 September 2021	687	-	687

16. STOCKS

	2022 £	2021 £
Stocks	-	105

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	2,143	1,408
Other debtors	-	200
Prepayments and accrued income	11,781	15,335
	<u>13,924</u>	<u>16,943</u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	11,763	11,587
Other creditors	217	4,398
Accruals and deferred income	16,135	13,460
	<u>28,115</u>	<u>29,445</u>

Deferred income included in creditors relates to exam and membership fees received in advance, and amounts to £85 (2021 - £150).

19. MOVEMENT IN FUNDS

	At 1.10.21	Net movement in funds	At 30.9.22
	£	£	£
Unrestricted funds			
General fund	113,657	3,311	116,968
Emergency operating reserve	80,000	-	80,000
Legal advice reserve	50,000	-	50,000
	<u>243,657</u>	<u>3,311</u>	<u>246,968</u>
TOTAL FUNDS	<u>243,657</u>	<u>3,311</u>	<u>246,968</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	206,625	(203,314)	3,311
	<u>206,625</u>	<u>(203,314)</u>	<u>3,311</u>
TOTAL FUNDS	<u>206,625</u>	<u>(203,314)</u>	<u>3,311</u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	109,322	4,335	113,657
Emergency operating reserve	80,000	-	80,000
Legal advice reserve	50,000	-	50,000
	<u>239,322</u>	<u>4,335</u>	<u>243,657</u>
TOTAL FUNDS	<u><u>239,322</u></u>	<u><u>4,335</u></u>	<u><u>243,657</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	183,958	(179,623)	4,335
	<u>183,958</u>	<u>(179,623)</u>	<u>4,335</u>
TOTAL FUNDS	<u><u>183,958</u></u>	<u><u>(179,623)</u></u>	<u><u>4,335</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	109,322	7,646	116,968
Emergency operating reserve	80,000	-	80,000
Legal advice reserve	50,000	-	50,000
	<u>239,322</u>	<u>7,646</u>	<u>246,968</u>
TOTAL FUNDS	<u><u>239,322</u></u>	<u><u>7,646</u></u>	<u><u>246,968</u></u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	390,583	(382,937)	7,646
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>390,583</u>	<u>(382,937)</u>	<u>7,646</u>

Emergency operating reserve - this is an unrestricted fund which is available for use at the discretion of the Members of the Council in the instance that operating costs should exceed income in the event of any unforeseen circumstances.

Legal advice reserve - this is an unrestricted fund set aside for any future costs incurred in relation to legal advice needed to be taken by the Association.

20. RELATED PARTY DISCLOSURES

There were no payments to trustees for non-trustee related services for the year ended 30 September 2022 nor for the year ended 30 September 2021.

UNITED KINGDOM ASSOCIATION FOR TRANSACTIONAL ANALYSIS

England & Wales - Charity number 1062624

Accounts

REGISTERED COMPANY NUMBER: 03364220 (England and Wales)
REGISTERED CHARITY NUMBER: 1062624

Report of the Trustees and
Audited Financial Statements for the Year Ended 30 September 2021
for
United Kingdom Association for
Transactional Analysis

Swindells LLP
Chartered Accountants
and Statutory Auditor
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

**United Kingdom Association for
Transactional Analysis**

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for the Year Ended 30 September 2021**

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Detailed Statement of Financial Activities	26 to 27

**United Kingdom Association for
Transactional Analysis**

**Report of the Trustees
for the Year Ended 30 September 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of 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

Objectives and aims

The Association is a charity and exists as a professional body that sets standards of competence and ethical practice for Transactional Analysts, Students and trainees in Great Britain.

The principal activity is to advance the education of the public with regard to the study, theory and practice of transactional analysis in the UK in accordance with recognised standards of professional competence. In considering its charitable activities the Association gives careful consideration to the Charity Commission's general guidance on public benefit in relation to the education of the public. The trustees have due regard to the Charity Commission's guidance on public benefit and are satisfied that the charity fulfils the public benefit requirement.

The Association is a member organisation of the United Kingdom Council for Psychotherapy (UKCP) and is affiliated to the European Association for Transactional Analysis (EATA).

Volunteers

The Association and its Council relies on the dedicated assistance of volunteers to operate the various sub-committees of the Association and Council.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

At the end of the year there was a net surplus of income over expenditure of £4,335. This compares with net surpluses of £3,429 in 2020 and £13,499 in 2019.

The financial surplus generated this year means that UKATA had reserves of £243,657 (2020 - £239,322) and is a secure and financially robust Association.

UKATA is in a good operational position with a robust membership income that has been largely unaffected to date by the pandemic. Both total income and total expenditure have increased as a result of an increase in membership coupled with an expected increase in operating costs for the organisation. This reflects a more realistic cost of running the organisation; with increased administration costs being a continuing issue in the light of increased compliance requirements. As reported last year, these operating costs will continue to rise as we respond to regulatory requirements.

It is this Council's aim to remain a financially robust organisation and to become an increasingly well-managed organisation that is focused on delivering member benefits, increasing membership and raising the profile of TA in all fields across the UK, while meeting the regulatory and ethical demands of our regulatory bodies EATA and UKCP and of our society more generally.

Some members of Council will retire at this year's AGM by rotation in accordance with the Constitution and further members will be encouraged to join Council.

**United Kingdom Association for
Transactional Analysis**

**Report of the Trustees
for the Year Ended 30 September 2021**

ACHIEVEMENT AND PERFORMANCE

Investment performance

The Association places its surplus cash on deposit with various financial institutions accepting deposits from charitable organisations. Investments are regularly reviewed by the Treasurer, in line with reviewing the financial operation of the Association as a whole. The association continues to explore how to improve the income from investments while maintaining a cautious approach to investment.

FINANCIAL REVIEW

Future strategy and reserves policy

At the end of the financial year UKATA had total reserves of £243,657 (2020 - £239,322). Of this sum £80,000 (2020 - £80,000) has been designated as an emergency operating reserve.

The Legal Advice Reserve has been remained at £50,000 (2020 - £50,000). It is rare that UKATA has needed to seek legal advice in the last ten years, but on the occasions when it has been needed the cost has been high.

Consequently, a sum of £113,657 (2020 - £109,322) is held within the General Fund.

Ongoing monitoring of the finances is continually managed by liaison between our bookkeeper, administrator, Treasurer, Finance Committee and accountants, so that accounts are kept up to date. Monthly management accounts are produced for the Treasurer.

UKATA Bursaries continue to be available, with two bursaries now available to members. There is a £500 UKATA Training Bursary and a £100 Conference Bursary available. These are made three times a year.

Amongst other things UKATA now supports the work of: 10 committees; Council; an External Examiner and an External Moderator; giving bursaries to members; making videos for the website; an EATA delegate; The Transactional Analyst Magazine; supporting the Written Exam Coordinator in running the UK psychotherapy written exam marking system; providing research grants; and keeping members in touch with developments via the website and other social media.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 1 May 1997 as amended by Special Resolutions dated 14 November 2009 and 19 January 2010. It was registered as a charity on 3 June 1997.

The charitable company changed its name on 7 June 2013 from Institute of Transactional Analysis.

The Association was established under a Memorandum of Association, which defined its object and powers as a charitable company and is governed by its Articles of Association. Under those Articles the members of the Council of Management, or "The Council", are elected annually by the members of the Association at the Annual General Meeting. The Council may co-opt members to The Council subject to ratification at the next Annual General Meeting.

**United Kingdom Association for
Transactional Analysis**

**Report of the Trustees
for the Year Ended 30 September 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The directors of the Association are also charity trustees for the purpose of charity law and under the company's Articles are known as The Council. Under the requirement of the Memorandum and Articles of Association the members of The Council are elected to serve for a period of three years maximum after which they must retire and may be re-elected at the next Annual General Meeting.

One third of the Trustees or, if their number is not three or a multiple of three, the number nearest to one third, must retire from office each year. Any members of the Association are eligible to be elected.

Organisational structure

The Council achieves its aims by holding regular monthly Council meetings to decide policies and procedures, oversee the activities of the Association, and examine and adopt the recommendations made by the sub-committees on various aspects of a professional body. The sub-committees are currently Conference, Diversity and Social Responsibility, Ethics and Professional Practice, Exam, Finance, Member Services (including Website, PR & Marketing), Operational Review, Research, Safeguarding, Training & Accreditation Standards. UKATA uses the external consultancy resources of an External Moderator and an External Examiner in order to meet United Kingdom Council for Psychotherapy (UKCP) requirements. The Association is represented at UKCP meetings by two UKCP representatives and at the European Association for Transactional Analysis (EATA) meetings by an EATA delegate, who represents all three TA organisations in the UK. It communicates with its members through regular e-mails, the website, the Transactional Analyst Magazine, other membership publications and the Annual Conference. Management and Administration is undertaken by the Council and a recently appointed Operations Manager and two contractors that deliver most of the administrative functions and who operate within the confines of an annual budget, set in advance by the Council.

Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity as they are also members. When elected to serve, council members receive Companies House and Charity Commission information and a council handbook is also provided.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03364220 (England and Wales)

Registered Charity number

1062624

Registered office

Atlantic House
8 Bell Lane
Uckfield
East Sussex
TN22 1QL

**United Kingdom Association for
Transactional Analysis**

**Report of the Trustees
for the Year Ended 30 September 2021**

Trustees

Mr D Gibbons Director (resigned 6/6/2022)
Mr P Robinson Trainer
Mr J Paradise (resigned 17/3/2021)
Ms A Holland Psychotherapist (resigned 16/8/2021)
Ms L Mitchell Psychotherapist (resigned 6/6/2022)
Ms J Finney (resigned 9/12/2021)
Ms S Devine Therapist (resigned 20/9/2022)
Ms E Turapina Accountant (resigned 12/8/2022)
Ms S T A Prosper (appointed 7/4/2022)
Ms E MacLean (appointed 6/6/2022)
Ms S A Trevaskis (appointed 6/6/2022)
Mr D M Norton (appointed 6/6/2022)

Auditors

Swindells LLP
Chartered Accountants
and Statutory Auditor
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

Bankers

The Royal Bank of Scotland
189 Camden High Street
London
NW1 7BP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of United Kingdom Association for Transactional Analysis for the purposes of company law) are responsible for preparing the Report of the Trustees 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**United Kingdom Association for
Transactional Analysis**

**Report of the Trustees
for the Year Ended 30 September 2021**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 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 auditors are unaware; and
- 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 auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 30 September 2022 and signed on its behalf by:



.....
Mr P Robinson - Trustee

**Report of the Independent Auditors to the Members of
United Kingdom Association for
Transactional Analysis**

Opinion

We have audited the financial statements of United Kingdom Association for Transactional Analysis (the 'charitable company') for the year ended 30 September 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and Notes to the Cash Flow Statement, and Notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2021 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 UK, including the FRC'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.

**Report of the Independent Auditors to the Members of
United Kingdom Association for
Transactional Analysis**

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

Opinions 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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 Report of the Trustees.

We have nothing to report in respect of the following matters where the 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

**Report of the Independent Auditors to the Members of
United Kingdom Association for
Transactional Analysis**

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the charity's internal controls have been discussed and understood prior to our audit testing. Internal controls have been tested through walkthrough testing, to assess whether controls are adequate, whether they are being followed, and whether irregularities and fraud are prevented.
- deficiencies in internal controls have been highlighted and explained to management, where applicable, along with recommendations as to how deficiencies can be improved and the risk of irregularity and fraud occurrence minimised.
- representations have been provided by management that there were no identified cases of fraud or instances of non-compliance during or since the accounting period.
- substantive testing has been carried out to test the validity of transactions, with entries in the accounting system vouched to corresponding third party documentation and evidence of appropriate authorisation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 Report of the Independent Auditors.

Other matters which we are required to address

In the previous accounting period the trustees of the charitable company took advantage of audit exemption under s477 of the Companies Act. Therefore the prior period financial statements were not subject to audit.

**Report of the Independent Auditors to the Members of
United Kingdom Association for
Transactional Analysis**

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

MRichardson

Melanie Richardson BA(Hons) FCA (Senior Statutory Auditor)
for and on behalf of Swindells LLP
Chartered Accountants
and Statutory Auditor
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

30 September 2022

**United Kingdom Association for
Transactional Analysis**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 September 2021**

	Notes	2021 Unrestricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	295	412
Charitable activities			
Subscriptions		162,490	145,907
Publications and educational material		-	2,190
Affiliations and examinations		8,625	2,375
Conferences and regional events		6,825	-
Council and other committees		1,800	-
Investment income	3	927	1,915
Other income	5	2,996	11,575
Total		<u>183,958</u>	<u>164,374</u>
EXPENDITURE ON			
Raising funds		570	-
Charitable activities			
Publications and educational material	6	13,518	11,981
Affiliations and examinations		119,387	90,927
Conferences and regional events		3,156	285
Council and other committees		13,638	27,206
Bursaries		5,000	4,750
Governance costs		24,354	25,796
Total		<u>179,623</u>	<u>160,945</u>
NET INCOME		4,335	3,429
RECONCILIATION OF FUNDS			
Total funds brought forward		239,322	235,893
TOTAL FUNDS CARRIED FORWARD		<u><u>243,657</u></u>	<u><u>239,322</u></u>

The notes form part of these financial statements

**United Kingdom Association for
Transactional Analysis (Registered number: 03364220)**

**Balance Sheet
30 September 2021**

	Notes	2021 Unrestricted funds £	2020 Total funds £
FIXED ASSETS			
Intangible assets	13	363	545
Tangible assets	14	687	1,105
		<u>1,050</u>	<u>1,650</u>
CURRENT ASSETS			
Stocks	15	105	105
Debtors	16	16,943	2,798
Cash at bank		255,004	255,435
		<u>272,052</u>	<u>258,338</u>
CREDITORS			
Amounts falling due within one year	17	(29,445)	(20,666)
		<u>242,607</u>	<u>237,672</u>
NET CURRENT ASSETS			
		<u>243,657</u>	<u>239,322</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>243,657</u>	<u>239,322</u>
NET ASSETS		<u>243,657</u>	<u>239,322</u>
FUNDS	18		
Unrestricted funds:			
General fund		113,657	109,322
Emergency operating reserve		80,000	80,000
Legal advice reserve		50,000	50,000
		<u>243,657</u>	<u>239,322</u>
TOTAL FUNDS		<u>243,657</u>	<u>239,322</u>


The notes form part of these financial statements

**United Kingdom Association for
Transactional Analysis (Registered number: 03364220)**

**Balance Sheet - continued
30 September 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on
30 September 2022 and were signed on its behalf by:


.....

Mr P Robinson - Trustee

The notes form part of these financial statements

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements
for the Year Ended 30 September 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Membership income is recognised in the membership year to which it relates and any memberships received in advance are shown as deferred income.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Grants of a revenue nature are credited to income, so as to match with the expenditure to which they relate.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

1. ACCOUNTING POLICIES - continued

Expenditure

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds

Costs of generating funds relate specifically to the membership subscriptions.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and a proportion of those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees, other legal & professional fees and costs associated with annual and extraordinary general meetings.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly to that activity, while support costs are allocated based on the proportion of direct costs of each activity during the year. The allocations are as follows:

- Publications and educational material	5%	2020 - 5%
- Affiliation and examinations	86%	2020 - 86%
- Conferences and regional events	nil	2020 - nil
- Council and other committees	9%	2020 - 9%

Intangible fixed assets

Amortisation is provided on trademarks in order to write off the asset over its estimated useful life of 10 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 25% on cost
Website	- 50% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

1. ACCOUNTING POLICIES - continued

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Members of the Council of Management in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

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

Investment income, gains and losses are allocated to the appropriate fund.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company contributes to employees' defined contribution pension schemes. Contributions payable to the pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Company status

United Kingdom Association for Transactional Analysis is a company limited by guarantee and accordingly does not have a share capital.

Each member of the company undertakes to contribute such amount as may be required, not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member, in accordance with the provisions of the Memorandum and Articles of Association.

Going concern

We have assessed whether the going concern basis of preparation continues to be appropriate, based on whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. This assessment has been required in the light of the significant uncertainty around the short to medium term impact of the spread of the Covid-19 virus.

At the time of approving the financial statements the trustees believe that all appropriate measures have been or will be taken to ensure that the company will be able to continue its operations for at least the next 12 months and thus conclude that the going concern basis remains appropriate.

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	295	412
	<u>295</u>	<u>412</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	927	1,915
	<u>927</u>	<u>1,915</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	£
Subscriptions	Subscriptions	162,490	145,907
Advertising and publications	Publications and educational material	-	2,190
Exam and endorsement fees	Affiliations and examinations	8,625	2,375
Conference fees	Conferences and regional events	6,825	-
Advertising and publications	Council and other committees	1,800	-
		<u>179,740</u>	<u>150,472</u>

5. OTHER INCOME

	2021	2020
	£	£
Other income	2,996	1,575
Grants	-	10,000
	<u>2,996</u>	<u>11,575</u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Publications and educational material	8,920	-	4,598	13,518
Affiliations and examinations	40,335	-	79,052	119,387
Conferences and regional events	3,156	-	-	3,156
Council and other committees	5,366	-	8,272	13,638
Bursaries	-	5,000	-	5,000
Governance costs	381	-	23,973	24,354
	<u>58,158</u>	<u>5,000</u>	<u>115,895</u>	<u>179,053</u>

7. GRANTS PAYABLE

	2021 £	2020 £
Bursaries	<u>5,000</u>	<u>4,750</u>

The total grants paid to individuals during the year was as follows:

	2021 £	2020 £
Conference Bursaries	-	200
Training Bursaries	<u>5,000</u>	<u>4,550</u>
	<u>5,000</u>	<u>4,750</u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

8. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Publications and educational material	4,598	-	4,598
Affiliations and examinations	79,052	-	79,052
Council and other committees	8,272	-	8,272
Governance costs	-	23,973	23,973
	<u>91,922</u>	<u>23,973</u>	<u>115,895</u>

Accountancy fees within governance costs includes £5,760 payable to the auditor in respect of audit and assurance services (2020: £4,800 payable to the independent examiner for the examination of the accounts), and £757 (2020: £871) in respect of other accountancy services.

Support costs, included in the above, are as follows:

Other

				2021	2020
	Publications and educational material £	Affiliations and examinations £	Council and other committees £	Total activities £	Total activities £
Wages	1,465	25,188	2,636	29,289	25,197
Social security	-	-	-	-	706
Pensions	44	756	79	879	756
Other operating leases	273	4,696	491	5,460	6,552
Telephone	76	1,306	137	1,519	1,372
Other office costs	730	12,567	1,315	14,612	4,850
Room hire & accommodation	39	661	69	769	935
Staff cover and support	1,971	33,878	3,545	39,394	26,170
	<u>4,598</u>	<u>79,052</u>	<u>8,272</u>	<u>91,922</u>	<u>66,538</u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

8. SUPPORT COSTS - continued
Governance costs

	2021	2020
	Governance costs	Total activities
	£	£
Audit and accountancy fees	8,203	5,671
Legal and professional fees	15,170	19,492
Amortisation of intangible fixed assets	182	182
Depreciation of tangible fixed assets	418	451
	<u>23,973</u>	<u>25,796</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	418	451
Other operating leases	5,460	6,552
Trademarks amortisation	182	181
	<u>6,060</u>	<u>7,184</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

No members of the Council of Management received reimbursement of travel and other related expenses in the current year (2020 - 8 members of the Council of Management - £4,589).

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

11. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	29,289	25,197
Social security costs	-	706
Other pension costs	879	756
	<u>30,168</u>	<u>26,659</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Administrative staff	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	412
Charitable activities	
Subscriptions	145,907
Publications and educational material	2,190
Affiliations and examinations	2,375
Investment income	1,915
Other income	11,575
Total	<u>164,374</u>
EXPENDITURE ON	
Charitable activities	
Publications and educational material	11,981
Affiliations and examinations	90,927
Conferences and regional events	285
Council and other committees	27,206
Bursaries	4,750
Governance costs	25,796
Total	<u>160,945</u>
NET INCOME	3,429

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
funds
£

RECONCILIATION OF FUNDS

Total funds brought forward 235,893

TOTAL FUNDS CARRIED FORWARD 239,322

13. INTANGIBLE FIXED ASSETS

Trademarks
£

COST

At 1 October 2020 and
30 September 2021

1,816

AMORTISATION

At 1 October 2020
Charge for year

1,271

182

At 30 September 2021

1,453

NET BOOK VALUE

At 30 September 2021

363

At 30 September 2020

545

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

14. TANGIBLE FIXED ASSETS

	Office equipment £	Website £	Totals £
COST			
At 1 October 2020 and 30 September 2021	34,388	10,350	44,738
DEPRECIATION			
At 1 October 2020	33,283	10,350	43,633
Charge for year	418	-	418
At 30 September 2021	33,701	10,350	44,051
NET BOOK VALUE			
At 30 September 2021	687	-	687
At 30 September 2020	1,105	-	1,105

15. STOCKS

	2021 £		2020 £
Stocks	105		105

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £		2020 £
Trade debtors	1,408		360
Other debtors	200		616
Prepayments and accrued income	15,335		1,822
	16,943		2,798

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	11,587	5,859
Other creditors	4,398	1,090
Accruals and deferred income	13,460	13,717
	<u>29,445</u>	<u>20,666</u>

Deferred income included in creditors relates to exam and membership fees received in advance, and amounts to £150 (2020 - £1,500).

18. MOVEMENT IN FUNDS

	At 1.10.20	Net movement in funds	At 30.9.21
	£	£	£
Unrestricted funds			
General fund	109,322	4,335	113,657
Emergency operating reserve	80,000	-	80,000
Legal advice reserve	50,000	-	50,000
	<u>239,322</u>	<u>4,335</u>	<u>243,657</u>
TOTAL FUNDS	<u>239,322</u>	<u>4,335</u>	<u>243,657</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	183,958	(179,623)	4,335
	<u>183,958</u>	<u>(179,623)</u>	<u>4,335</u>
TOTAL FUNDS	<u>183,958</u>	<u>(179,623)</u>	<u>4,335</u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

18. MOVEMENT IN FUNDS - continued

Comparatives for movement In funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	105,893	3,429	109,322
Emergency operating reserve	80,000	-	80,000
Legal advice reserve	50,000	-	50,000
	<u>235,893</u>	<u>3,429</u>	<u>239,322</u>
TOTAL FUNDS	<u><u>235,893</u></u>	<u><u>3,429</u></u>	<u><u>239,322</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,374	(160,945)	3,429
	<u>164,374</u>	<u>(160,945)</u>	<u>3,429</u>
TOTAL FUNDS	<u><u>164,374</u></u>	<u><u>(160,945)</u></u>	<u><u>3,429</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	105,893	7,764	113,657
Emergency operating reserve	80,000	-	80,000
Legal advice reserve	50,000	-	50,000
	<u>235,893</u>	<u>7,764</u>	<u>243,657</u>
TOTAL FUNDS	<u><u>235,893</u></u>	<u><u>7,764</u></u>	<u><u>243,657</u></u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	348,332	(340,568)	7,764
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>348,332</u>	<u>(340,568)</u>	<u>7,764</u>

Emergency operating reserve - this is an unrestricted fund which is available for use at the discretion of the Members of the Council in the instance that operating costs should exceed income in the event of any unforeseen circumstances.

Legal advice reserve - this is an unrestricted fund set aside for any future costs incurred in relation to legal advice needed to be taken by the Association.

19. RELATED PARTY DISCLOSURES

During the year, no trustee (2020: one trustee) received payment for non-trustee related services in the current year (2020 - amounted to £295).

UNITED KINGDOM ASSOCIATION FOR TRANSACTIONAL ANALYSIS

England & Wales - Charity number 1062624

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2020
for
United Kingdom Association for
Transactional Analysis

Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

**United Kingdom Association for
Transactional Analysis**

**Contents of the Financial Statements
for the Year Ended 30 September 2020**

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**United Kingdom Association for
Transactional Analysis (Registered number: 03364220)**

**Report of the Trustees
for the Year Ended 30 September 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of 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

Objectives and aims

The Association is a charity and exists as a professional body that sets standards of competence and ethical practice for Transactional Analysts, Students and trainees in Great Britain.

The principal activity is to advance the education of the public with regard to the study, theory and practice of transactional analysis in the UK in accordance with recognised standards of professional competence. In considering its charitable activities the Association gives careful consideration to the Charity Commission's general guidance on public benefit in relation to the education of the public. The trustees have due regard to the Charity Commission's guidance on public benefit and are satisfied that the charity fulfils the public benefit requirement.

The Association is a member organisation of the United Kingdom Council for Psychotherapy (UKCP) and is affiliated to the European Association for Transactional Analysis (EATA).

Volunteers

The Association and its Council relies on the dedicated assistance of volunteers to operate the various sub-committees of the Association and Council.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

At the end of the year there was a net surplus of income over expenditure of £3,429. This compares with net surpluses of £13,499 in 2019 and £16,977 in 2018.

The financial surplus generated this year means that UKATA has reserves of £239,322 (2019 - £235,893) and is a secure and financially robust Association.

UKATA is in a good operational position with a robust membership income that has been largely unaffected to date by the pandemic. Both total income and total expenditure have fallen as a result of there being no conferences or regional events this year. Excluding this impact, the operating costs for the organisation were higher again this year. This reflects a more realistic cost of running the organisation; with increased administration costs being a continuing issue in the light of increased compliance requirements. As reported last year, these operating costs will continue to rise as we respond to regulatory requirements.

It is this Council's aim to remain a financially robust organisation and to become an increasingly well-managed organisation that is focused on delivering member benefits, increasing membership and raising the profile of TA in all fields across the UK, while meeting the regulatory and ethical demands of our regulatory bodies EATA and UKCP and of our society more generally.

Some members of Council will retire at this year's AGM by rotation in accordance with the Constitution and further members will be encouraged to join Council.

**United Kingdom Association for
Transactional Analysis (Registered number: 03364220)**

**Report of the Trustees
for the Year Ended 30 September 2020**

ACHIEVEMENT AND PERFORMANCE

Investment performance

The Association places its surplus cash on deposit with various financial institutions accepting deposits from charitable organisations. Investments are regularly reviewed by the Treasurer, in line with reviewing the financial operation of the Association as a whole. The association continues to explore how to improve the income from investments while maintaining a cautious approach to investment.

FINANCIAL REVIEW

Future strategy and reserves policy

At the end of the financial year UKATA had total reserves of £239,322 (2019 - £235,893). Of this sum £80,000 has been designated as an emergency operating reserve.

The Legal Advice Reserve has been remained at £50,000 (2019 - £50,000). It is rare that UKATA has needed to seek legal advice in the last ten years, but on the occasions when it has been needed the cost has been high.

Consequently, a sum of £109,322 (2019 - £105,893) is held within the General Fund.

Ongoing monitoring of the finances is continually managed by liaison between our bookkeeper, administrator, Treasurer, Finance Committee and accountants, so that accounts are kept up to date. Monthly management accounts are produced for the Treasurer.

UKATA Bursaries continue to be available, with two bursaries now available to members. There is a £500 UKATA Training Bursary and a £100 Conference Bursary available. These are made three times a year.

Amongst other things UKATA now supports the work of: 10 committees; Council; an External Examiner and an External Moderator; giving bursaries to members; making videos for the website; an EATA delegate; The Transactional Analyst Magazine; supporting the Written Exam Coordinator in running the UK psychotherapy written exam marking system; providing research grants; and keeping members in touch with developments via the website and other social media.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 1 May 1997 as amended by Special Resolutions dated 14 November 2009 and 19 January 2010. It was registered as a charity on 3 June 1997.

The charitable company changed its name on 7 June 2013 from Institute of Transactional Analysis.

The Association was established under a Memorandum of Association, which defined its object and powers as a charitable company and is governed by its Articles of Association. Under those Articles the members of the Council of Management, or "The Council", are elected annually by the members of the Association at the Annual General Meeting. The Council may co-opt members to The Council subject to ratification at the next Annual General Meeting.

**United Kingdom Association for
Transactional Analysis (Registered number: 03364220)**

**Report of the Trustees
for the Year Ended 30 September 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The directors of the Association are also charity trustees for the purpose of charity law and under the company's Articles are known as The Council. Under the requirement of the Memorandum and Articles of Association the members of The Council are elected to serve for a period of three years maximum after which they must retire and may be re-elected at the next Annual General Meeting.

One third of the Trustees or, if their number is not three or a multiple of three, the number nearest to one third, must retire from office each year. Any members of the Association are eligible to be elected.

Organisational structure

The Council achieves its aims by holding regular monthly Council meetings to decide policies and procedures, oversee the activities of the Association, and examine and adopt the recommendations made by the sub-committees on various aspects of a professional body. The sub-committees are currently Conference, Diversity and Social Responsibility, Ethics and Professional Practice, Exam, Finance, Member Services (including Website, PR & Marketing), Operational Review, Research, Safeguarding, Training & Accreditation Standards. UKATA uses the external consultancy resources of an External Moderator and an External Examiner in order to meet United Kingdom Council for Psychotherapy (UKCP) requirements. The Association is represented at UKCP meetings by two UKCP representatives and at the European Association for Transactional Analysis (EATA) meetings by an EATA delegate, who represents all four TA organisations in the UK. It communicates with its members through regular e-mails, the website, the Transactional Analyst Magazine, other membership publications and the Annual Conference. Management and Administration is undertaken by the Council and the Administrator, who operate within the confines of an annual budget, set in advance by the Council.

Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity as they are also members. When elected to serve, council members receive Companies House and Charity Commission information and a council handbook is also provided.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03364220 (Not specified/Other)

Registered Charity number

1062624

Registered office

Atlantic House
8 Bell Lane
Uckfield
East Sussex
TN22 1QL

United Kingdom Association for
Transactional Analysis (Registered number: 03364220)

Report of the Trustees
for the Year Ended 30 September 2020

Trustees

Mr J W Renwick Psychotherapist (resigned 30/7/2020)
Mr D Gibbons Director
Mr P Robinson
Mrs B L Gibbons Psychotherapist/counsellor (resigned 30/7/2020)
Ms J T Baker Psychotherapist (resigned 30/7/2020)
Ms S E Arslan Consultant (resigned 30/7/2020)
Mr C D Horton Company Director (resigned 31/10/2019)
Mrs M A Hyams-Ssekasi (resigned 26/3/2020)
Miss H L Smith (resigned 5/6/2020)
Mr J Paradise (appointed 30/7/2020) (resigned 17/3/2021)
Ms A Holland Psychotherapist (appointed 30/7/2020) (resigned 16/8/2021)
Ms L Mitchell Psychotherapist (appointed 30/7/2020)
Ms J Finney (appointed 7/1/2020)
Ms S Devine (appointed 7/1/2020)
Ms E Turapina (appointed 7/1/2020)

Independent Examiner

Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

Bankers

The Royal Bank of Scotland
189 Camden High Street
London
NW1 7BP

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 30 September 2021 and signed on its behalf by:



Mr D Gibbons - Trustee

**Independent Examiner's Report to the Trustees of
United Kingdom Association for
Transactional Analysis**

Independent examiner's report to the trustees of United Kingdom Association for Transactional Analysis ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Report to the Trustees of
United Kingdom Association for
Transactional Analysis**

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M Richardson

Melanie Richardson BA(Hons) FCA
Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

30 September 2021

**United Kingdom Association for
Transactional Analysis**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 September 2020**

	Notes	2020 Unrestricted funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	412	410
Charitable activities			
Subscriptions	4	145,907	140,385
Publications and educational material		2,190	2,765
Affiliations and examinations		2,375	9,041
Conferences and regional events		-	66,874
Investment income	3	1,915	1,725
Other income	5	11,575	4,045
Total		<u>164,374</u>	<u>225,245</u>
EXPENDITURE ON			
Raising funds	6	-	1,036
Charitable activities			
Publications and educational material	7	11,981	12,147
Affiliations and examinations		90,927	78,318
Conferences and regional events		285	70,036
Council and other committees		27,206	34,639
Bursaries		4,750	7,050
Governance costs		25,796	8,520
Total		<u>160,945</u>	<u>211,746</u>
NET INCOME		<u>3,429</u>	<u>13,499</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		235,893	222,394
TOTAL FUNDS CARRIED FORWARD		<u>239,322</u>	<u>235,893</u>

The notes form part of these financial statements

**United Kingdom Association for
Transactional Analysis (Registered number: 03364220)**

**Balance Sheet
30 September 2020**

	Notes	2020 Unrestricted funds £	2019 Total funds £
FIXED ASSETS			
Intangible assets	14	545	726
Tangible assets	15	<u>1,105</u>	<u>181</u>
		1,650	907
 CURRENT ASSETS			
Stocks	16	105	105
Debtors	17	2,798	4,987
Cash at bank		<u>255,435</u>	<u>244,034</u>
		258,338	249,126
 CREDITORS			
Amounts falling due within one year	18	(20,666)	(14,140)
 NET CURRENT ASSETS		<u>237,672</u>	<u>234,986</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES		239,322	235,893
 NET ASSETS		<u>239,322</u>	<u>235,893</u>
FUNDS	19		
Unrestricted funds:			
General fund		109,322	105,893
Emergency operating reserve		80,000	80,000
Legal advice reserve		<u>50,000</u>	<u>50,000</u>
		<u>239,322</u>	<u>235,893</u>
TOTAL FUNDS		<u>239,322</u>	<u>235,893</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

United Kingdom Association for
Transactional Analysis (Registered number: 03364220)

Balance Sheet - continued
30 September 2020

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2021 and were signed on its behalf by:

A handwritten signature in black ink that reads "DAVID GIBBONS". The signature is written in a cursive, slightly slanted style.

Mr D Gibbons - Trustee

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements
for the Year Ended 30 September 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Membership income is recognised in the membership year to which it relates and any memberships received in advance are shown as deferred income.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

1. ACCOUNTING POLICIES - continued

Raising funds

Costs of generating funds relate specifically to the membership subscriptions.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and a proportion of those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees, other legal & professional fees and costs associated with annual and extraordinary general meetings.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly to that activity, while support costs are allocated based on the proportion of direct costs of each activity during the year. The allocations are as follows:

- Publications and educational material	5%	2019 - 5%
- Affiliation and examinations	86%	2019 - 86%
- Conferences and regional events	nil	2019 - nil
- Council and other committees	9%	2019 - 9%

Intangible fixed assets

Amortisation is provided on trademarks in order to write off the asset over its estimated useful life of 10 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 25% on cost
Website	- 50% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

1. ACCOUNTING POLICIES - continued

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Members of the Council of Management in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

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

Investment income, gains and losses are allocated to the appropriate fund.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company contributes to employees' defined contribution pension schemes. Contributions payable to the pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Company status

United Kingdom Association for Transactional Analysis is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member, in accordance with the provisions of the Memorandum and Articles of Association.

Government grants

Grants of a revenue nature are credited to Income so as to match them with the expenditure to which they relate.

Going concern

We have assessed whether the going concern basis of preparation continues to be appropriate, based on whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. This assessment has been required in the light of the significant uncertainty around the short to medium term impact of the spread of the Covid-19 virus.

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

1. ACCOUNTING POLICIES - continued

Company status

At the time of approving the financial statements the directors believe that all appropriate measures have been or will be taken to ensure that the company will be able to continue its operations for at least the next 12 months and thus conclude that the going concern basis remains appropriate.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	<u>412</u>	<u>410</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>1,915</u>	<u>1,725</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2020	2019
	Activity	£	£
Subscriptions	Subscriptions	145,907	140,385
Advertising and publications	Publications and educational material	2,190	2,765
Exam and endorsement fees	Affiliations and examinations	2,375	9,041
Conference fees	Conferences and regional events	-	66,874
		<u>150,472</u>	<u>219,065</u>

5. OTHER INCOME

	2020	2019
	£	£
Other income	1,575	4,045
Grants	<u>10,000</u>	-
	<u>11,575</u>	<u>4,045</u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

6. RAISING FUNDS

Raising donations and legacies

	2020	2019
	£	£
Cost of books sold	<u>-</u>	<u>1,036</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Publications and educational material	8,654	-	3,327	11,981
Affiliations and examinations	33,705	-	57,222	90,927
Conferences and regional events	285	-	-	285
Council and other committees	21,217	-	5,989	27,206
Bursaries	-	4,750	-	4,750
Governance costs	-	-	25,796	25,796
	<u>63,861</u>	<u>4,750</u>	<u>92,334</u>	<u>160,945</u>

8. GRANTS PAYABLE

	2020	2019
	£	£
Bursaries	<u>4,750</u>	<u>7,050</u>

The total grants paid to individuals during the year was as follows:

	2020	2019
	£	£
Conference Bursaries	200	800
Training Bursaries	<u>4,550</u>	<u>6,250</u>
	<u>4,750</u>	<u>7,050</u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

9. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Publications and educational material	3,327	-	3,327
Affiliations and examinations	57,222	-	57,222
Council and other committees	5,989	-	5,989
Governance costs	-	25,796	25,796
	<u>66,538</u>	<u>25,796</u>	<u>92,334</u>

Accountancy fees within governance costs includes £4,800 (2019: £3,060) payable to the independent examiner for the examination of the accounts, and £871 (2019: £528) in respect of other accountancy services.

Support costs, included in the above, are as follows:

Other

				2020	2019
	Publications and educational material £	Affiliations and examinations £	Council and other committees £	Total activities £	Total activities £
Wages	1,260	21,669	2,268	25,197	40,484
Social security	35	607	64	706	1,188
Pensions	38	650	68	756	1,001
Other operating leases	327	5,635	590	6,552	6,552
Telephone	69	1,180	123	1,372	855
Other office costs	242	4,171	437	4,850	5,433
Room hire & accommodation	47	804	84	935	758
Staff cover and support	1,309	22,506	2,355	26,170	-
	<u>3,327</u>	<u>57,222</u>	<u>5,989</u>	<u>66,538</u>	<u>56,271</u>

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

**9. SUPPORT COSTS - continued
Governance costs**

	2020 Governance costs £	2019 Total activities £
Accountancy fees	5,671	3,601
Legal and professional fees	19,492	4,630
Amortisation of intangible fixed assets	182	182
Depreciation of tangible fixed assets	<u>451</u>	<u>107</u>
	<u>25,796</u>	<u>8,520</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020 £	2019 £
Depreciation - owned assets	451	107
Other operating leases	6,552	6,552
Trademarks amortisation	<u>181</u>	<u>182</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

Eight members of the Council of Management received reimbursement of travel and other related expenses amounting to £4,589 in the current year (2019 - 11 members of the Council of Management - £12,475).

**United Kingdom Association for
Transactional Analysis**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

12. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	25,197	40,484
Social security costs	706	1,188
Other pension costs	756	1,001
	<u>26,659</u>	<u>42,673</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Administrative staff	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	410
Charitable activities	
Subscriptions	140,385
Publications and educational material	2,765
Affiliations and examinations	9,041
Conferences and regional events	66,874
Investment income	1,725
Other income	4,045
Total	<u>225,245</u>
EXPENDITURE ON	
Raising funds	1,036
Charitable activities	
Publications and educational material	12,147
Affiliations and examinations	78,318
Conferences and regional events	70,036
Council and other committees	34,639
Bursaries	7,050
Governance costs	8,520

United Kingdom Association for
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Notes to the Financial Statements - continued
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13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
funds
£
211,746

13,499

Total

NET INCOME

RECONCILIATION OF FUNDS

Total funds brought forward

222,394

TOTAL FUNDS CARRIED FORWARD

235,893

14. INTANGIBLE FIXED ASSETS

Trademarks
£

COST

At 1 October 2019 and
30 September 2020

1,816

AMORTISATION

At 1 October 2019

1,090

Charge for year

181

At 30 September 2020

1,271

NET BOOK VALUE

At 30 September 2020

545

At 30 September 2019

726

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**Notes to the Financial Statements - continued
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15. TANGIBLE FIXED ASSETS

	Office equipment £	Website £	Totals £
COST			
At 1 October 2019	33,013	10,350	43,363
Additions	<u>1,375</u>	<u>-</u>	<u>1,375</u>
At 30 September 2020	<u>34,388</u>	<u>10,350</u>	<u>44,738</u>
DEPRECIATION			
At 1 October 2019	32,832	10,350	43,182
Charge for year	<u>451</u>	<u>-</u>	<u>451</u>
At 30 September 2020	<u>33,283</u>	<u>10,350</u>	<u>43,633</u>
NET BOOK VALUE			
At 30 September 2020	<u>1,105</u>	<u>-</u>	<u>1,105</u>
At 30 September 2019	<u>181</u>	<u>-</u>	<u>181</u>

16. STOCKS

	2020 £	2019 £
Stocks	<u>105</u>	<u>105</u>

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	360	593
Other debtors	616	616
Prepayments and accrued income	<u>1,822</u>	<u>3,778</u>
	<u>2,798</u>	<u>4,987</u>

**United Kingdom Association for
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18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	5,859	3,446
Other creditors	1,090	384
Accruals and deferred income	<u>13,717</u>	<u>10,310</u>
	<u>20,666</u>	<u>14,140</u>

Deferred income included in creditors relates to exam and membership fees received in advance, and amounts to £1,500 (2019 - £nil).

19. MOVEMENT IN FUNDS

	At 1.10.19	Net movement in funds	At 30.9.20
	£	£	£
Unrestricted funds			
General fund	105,893	3,429	109,322
Emergency operating reserve	80,000	-	80,000
Legal advice reserve	50,000	-	50,000
	<u>235,893</u>	<u>3,429</u>	<u>239,322</u>
TOTAL FUNDS	<u>235,893</u>	<u>3,429</u>	<u>239,322</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	164,374	(160,945)	3,429
TOTAL FUNDS	<u>164,374</u>	<u>(160,945)</u>	<u>3,429</u>

**United Kingdom Association for
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**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
Unrestricted funds			
General fund	92,394	13,499	105,893
Emergency operating reserve	80,000	-	80,000
Legal advice reserve	50,000	-	50,000
	<u>222,394</u>	<u>13,499</u>	<u>235,893</u>
TOTAL FUNDS	<u>222,394</u>	<u>13,499</u>	<u>235,893</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	225,245	(211,746)	13,499
	<u>225,245</u>	<u>(211,746)</u>	<u>13,499</u>
TOTAL FUNDS	<u>225,245</u>	<u>(211,746)</u>	<u>13,499</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.18 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	92,394	16,928	109,322
Emergency operating reserve	80,000	-	80,000
Legal advice reserve	50,000	-	50,000
	<u>222,394</u>	<u>16,928</u>	<u>239,322</u>
TOTAL FUNDS	<u>222,394</u>	<u>16,928</u>	<u>239,322</u>

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**Notes to the Financial Statements - continued
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19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	389,619	(372,691)	16,928
TOTAL FUNDS	<u>389,619</u>	<u>(372,691)</u>	<u>16,928</u>

Emergency operating reserve - this is an unrestricted fund which is available for use at the discretion of the Members of the Council in the instance that operating costs should exceed income in the event of any unforeseen circumstances.

Legal advice reserve - this is an unrestricted fund set aside for any future costs incurred in relation to legal advice needed to be taken by the Association.

20. RELATED PARTY DISCLOSURES

During the year, one trustee (2019: two trustees) received payment for non-trustee related services amounting to £295 in the current year (2019 - £477).