

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**

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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.



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**

		2020 Unrestricted funds £	2019 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	412	410
Charitable activities	4		
Subscriptions		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	7		
Publications and educational material		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>
		239,322	235,893
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.

The notes form part of these financial statements

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 stylized font.

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
	<u>1</u>	<u>1</u>
Administrative staff		

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
Transactional Analysis

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

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £
Total	<u>211,746</u>
NET INCOME	<u>13,499</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	222,394
TOTAL FUNDS CARRIED FORWARD	<u>235,893</u>

14. INTANGIBLE FIXED ASSETS

	Trademarks £
COST	
At 1 October 2019 and 30 September 2020	<u>1,816</u>
AMORTISATION	
At 1 October 2019	1,090
Charge for year	<u>181</u>
At 30 September 2020	<u>1,271</u>
NET BOOK VALUE	
At 30 September 2020	<u>545</u>
At 30 September 2019	<u>726</u>

**United Kingdom Association for
Transactional Analysis**

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

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>

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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	<u>50,000</u>	<u>-</u>	<u>50,000</u>
	<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>

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

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).