

**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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**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](http://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**

		2021 Unrestricted funds £	2020 Total funds £
	Notes		
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	295	412
<b>Charitable activities</b>			
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
<b>Total</b>		<u>183,958</u>	<u>164,374</u>
<b>EXPENDITURE ON</b>			
Raising funds		570	-
<b>Charitable activities</b>	6		
Publications and educational material		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
<b>Total</b>		<u>179,623</u>	<u>160,945</u>
<b>NET INCOME</b>		4,335	3,429
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		239,322	235,893
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>			
Intangible assets	13	363	545
Tangible assets	14	687	1,105
		<hr/> 1,050	<hr/> 1,650
<b>CURRENT ASSETS</b>			
Stocks	15	105	105
Debtors	16	16,943	2,798
Cash at bank		255,004	255,435
		<hr/> 272,052	<hr/> 258,338
<b>CREDITORS</b>			
Amounts falling due within one year	17	(29,445)	(20,666)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<hr/> 242,607	<hr/> 237,672
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/> 243,657	<hr/> 239,322
<b>NET ASSETS</b>		<hr/> 243,657	<hr/> 239,322
<b>FUNDS</b>	18		
Unrestricted funds:			
General fund		113,657	109,322
Emergency operating reserve		80,000	80,000
Legal advice reserve		50,000	50,000
		<hr/> 243,657	<hr/> 239,322
<b>TOTAL FUNDS</b>		<hr/> 243,657	<hr/> 239,322

The notes form part of these financial statements

**United Kingdom Association for  
Transactional Analysts (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:

30 September 2022



.....  
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  
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**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>

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**Notes to the Financial Statements - continued  
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**8. SUPPORT COSTS - continued**  
**Governance costs**

	2021 Governance costs £	2020 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	<u>182</u>	<u>181</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  
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**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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	412
<b>Charitable activities</b>	
Subscriptions	145,907
Publications and educational material	2,190
Affiliations and examinations	2,375
Investment income	1,915
Other income	11,575
<b>Total</b>	<u>164,374</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
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
<b>Total</b>	<u>160,945</u>
<b>NET INCOME</b>	3,429

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

**14. TANGIBLE FIXED ASSETS**

	Office equipment £	Website £	Totals £
<b>COST</b>			
At 1 October 2020 and 30 September 2021	34,388	10,350	44,738
<b>DEPRECIATION</b>			
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
<b>NET BOOK VALUE</b>			
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  
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**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 £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	183,958	(179,623)	4,335
	<u>183,958</u>	<u>(179,623)</u>	<u>4,335</u>
<b>TOTAL FUNDS</b>	<u>183,958</u>	<u>(179,623)</u>	<u>4,335</u>

**United Kingdom Association for  
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**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 £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>235,893</u>	<u>3,429</u>	<u>239,322</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	164,374	(160,945)	3,429
	<u>164,374</u>	<u>(160,945)</u>	<u>3,429</u>
<b>TOTAL FUNDS</b>	<u>164,374</u>	<u>(160,945)</u>	<u>3,429</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 £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>235,893</u>	<u>7,764</u>	<u>243,657</u>

**United Kingdom Association for  
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**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 £
<b>Unrestricted funds</b>			
General fund	348,332	(340,568)	7,764
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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).