

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**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5 to 6
Statement of Financial Activities	7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 22
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 de-posits 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

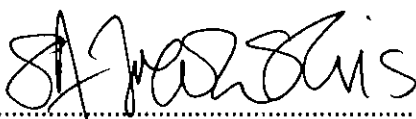
Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
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Uckfield
East Sussex
TN22 1QL

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
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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	4		
Subscriptions		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	7		
Publications and educational material		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>246,968</u>	<u>243,657</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
		<hr/>	<hr/>
		525	1,050
CURRENT ASSETS			
Stocks	16	-	105
Debtors	17	13,924	16,943
Cash at bank		260,634	255,004
		<hr/>	<hr/>
		274,558	272,052
CREDITORS			
Amounts falling due within one year	18	(28,115)	(29,445)
		<hr/>	<hr/>
NET CURRENT ASSETS		246,443	242,607
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		246,968	243,657
		<hr/>	<hr/>
NET ASSETS		246,968	243,657
		<hr/>	<hr/>
FUNDS	19		
Unrestricted funds:			
General fund		116,968	113,657
Emergency operating reserve		80,000	80,000
Legal advice reserve		50,000	50,000
		<hr/>	<hr/>
		246,968	243,657
		<hr/>	<hr/>
TOTAL FUNDS		246,968	243,657
		<hr/>	<hr/>

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)

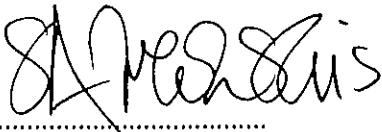
Balance Sheet - continued
30 September 2022

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
	Activity	£	£
Subscriptions	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 Governance costs £	2021 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> </u>	<u> </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
	<u>28,752</u>	<u>30,168</u>

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

	2022	2021
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	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	<u>183,958</u>
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	<u>179,623</u>

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
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>243,657</u>

14. INTANGIBLE FIXED ASSETS

	Trademarks £
COST	
At 1 October 2021 and 30 September 2022	1,816
	<hr/>
AMORTISATION	
At 1 October 2021	1,453
Charge for year	181
	<hr/>
At 30 September 2022	1,634
	<hr/>
NET BOOK VALUE	
At 30 September 2022	182
	<hr/>
At 30 September 2021	<u>363</u>

**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
	13,924	16,943

**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.