

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

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

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

**United Kingdom Association for
Transactional Analysis**

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for the Year Ended 30 September 2023**

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**United Kingdom Association for
Transactional Analysis**

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

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

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

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

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

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

Sally Trevaskis - Chair of UKATA

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

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

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

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

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

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

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

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

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

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

ACHIEVEMENT AND PERFORMANCE

Investment performance

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

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

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

FINANCIAL REVIEW

Future strategy and reserves policy

Current reserves

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

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

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

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

Designated reserves

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

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

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

General Fund

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Recruitment and appointment of new trustees

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

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

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

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

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

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

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

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

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

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

Induction and training of new trustees

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03364220 (England and Wales)

Registered Charity number
1062624

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

Report of the Trustees
for the Year Ended 30 September 2023

Registered office

Atlantic House
8 Bell Lane
Uckfield
East Sussex
TN22 1QL

Trustees

Trustees

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

Former trustees who acted during the year

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

Independent Examiner

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

Bankers

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

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

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


.....
Ms S A Trevaskis - Trustee

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

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

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

Responsibilities and basis of report

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

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

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

Independent examiner's statement - matters of concern identified

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

I have completed my examination.

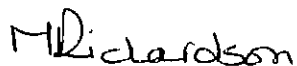
I have identified matters of concern that give me reasonable cause to believe that the accounts prepared for the charity are not fully compliant with the accounting requirements of section 396 of the 2006 Act and have not been prepared fully in accordance with the methods and principles of the Statement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

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

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

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

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



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

Swindells LLP
Chartered Accountants
Atlantic House
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TN22 1QL

Date: 29.4.24.....

**United Kingdom Association for
Transactional Analysis**

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

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

The notes form part of these financial statements

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

**Balance Sheet
30 September 2023**

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

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

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

The notes form part of these financial statements

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

Balance Sheet - continued
30 September 2023

The trustees acknowledge their responsibilities for

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

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

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


.....
Ms S A Trevaskis - Trustee

The notes form part of these financial statements

**United Kingdom Association for
Transactional Analysis**

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

- the requirements of Section 7 Statement of Cash Flows.

Income

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

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

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

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

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

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

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**United Kingdom Association for
Transactional Analysis**

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

1. ACCOUNTING POLICIES - continued

Expenditure

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

Raising funds

Costs of generating funds relate specifically to the membership subscriptions.

Charitable activities

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

Governance costs

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

Allocation and apportionment of costs

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

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

Intangible fixed assets

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

Tangible fixed assets

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

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

Taxation

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

Fund accounting

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

**United Kingdom Association for
Transactional Analysis**

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

1. ACCOUNTING POLICIES - continued

Fund accounting

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

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

Foreign currencies

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

Pension costs and other post-retirement benefits

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

Company status

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

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

Going concern

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

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

**United Kingdom Association for
Transactional Analysis**

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

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	<u>-</u>	<u>201</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account Interest	<u>-</u>	<u>335</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Subscriptions	Subscriptions	180,033	164,334
Exam and endorsement fees	Affiliations and examinations	8,000	2,750
Conference fees	Conferences and regional events	68,947	35,280
Advertising and publications	Council and other committees	<u>1,680</u>	<u>1,040</u>
		<u>258,660</u>	<u>203,404</u>

5. OTHER INCOME

	2023	2022
	£	£
Other income	<u>7,972</u>	<u>2,685</u>

**United Kingdom Association for
Transactional Analysis**

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

6. RAISING FUNDS

Raising donations and legacies

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

7. CHARITABLE ACTIVITIES COSTS

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

8. GRANTS PAYABLE

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

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

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

**United Kingdom Association for
Transactional Analysis**

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

9. SUPPORT COSTS

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

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

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

Other

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

Governance costs

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

**United Kingdom Association for
Transactional Analysis**

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

10. NET INCOME/(EXPENDITURE)

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

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

11. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

12. STAFF COSTS

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

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

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

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

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

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

14. INTANGIBLE FIXED ASSETS

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

15. TANGIBLE FIXED ASSETS

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

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

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

18. MOVEMENT IN FUNDS

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

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

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

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

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

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

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

18. MOVEMENT IN FUNDS - continued

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

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

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

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

19. RELATED PARTY DISCLOSURES

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