

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

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

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

**United Kingdom Association for  
Transactional Analysis**

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for the Year Ended 30 September 2024**

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

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

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

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

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

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

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

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

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

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

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

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

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

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

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

**ACHIEVEMENT AND PERFORMANCE**

**Investment performance**

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

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

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

**FINANCIAL REVIEW**

**Future strategy and reserves policy**

**Current reserves**

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

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

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

**Designated reserves**

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

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

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

**General fund**

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

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

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

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

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

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

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

**Organisational structure**

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

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

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

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

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

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

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

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03364220 (England and Wales)

**Registered Charity number**

1062624

**Registered office**

Atlantic House  
8 Bell Lane  
Uckfield  
East Sussex  
TN22 1QL

**Trustees**

**Trustees**

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

**Former Trustees who acted during the year**

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

**Independent Examiner**

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

**Bankers**

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

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

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

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

21/05/2025

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



.....  
Ms S A Trevaskis - Trustee

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

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

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

**Responsibilities and basis of report**

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

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



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

**Independent examiner's statement**

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

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

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

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

*MRichardson*

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

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

Date: 18.6.25

**United Kingdom Association for  
Transactional Analysis**

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

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

The notes form part of these financial statements

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

**Balance Sheet  
30 September 2024**

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

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

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

The trustees acknowledge their responsibilities for

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

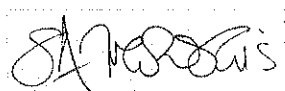
The notes form part of these financial statements

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

**Balance Sheet - continued  
30 September 2024**

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

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



.....  
Ms S A Trevaskis - Trustee

The notes form part of these financial statements

**United Kingdom Association for  
Transactional Analysis**

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

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

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

- the requirements of Section 7 Statement of Cash Flows.

**Income**

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

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

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

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

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

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

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

**Expenditure**

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

**United Kingdom Association for  
Transactional Analysis**

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

**1. ACCOUNTING POLICIES - continued**

**Expenditure**

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

**Charitable activities**

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

**Governance costs**

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

**Allocation and apportionment of costs**

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

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

**Intangible fixed assets**

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

**Tangible fixed assets**

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

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

**Taxation**

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

**Fund accounting**

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

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

**United Kingdom Association for  
Transactional Analysis**

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

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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

**Foreign currencies**

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

**Pension costs and other post-retirement benefits**

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

**Company status**

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

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

**Going concern**

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

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

**United Kingdom Association for  
Transactional Analysis**

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

**2. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	5,669	-
	<u>5,669</u>	<u>-</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

		2024	2023
	Activity	£	£
Subscriptions	Subscriptions	206,525	180,033
Exam and endorsement fees	Affiliations and examinations	8,000	8,000
Conference fees	Conferences and regional events	64,675	68,947
Advertising and publications	Council and other committees	1,720	1,680
		<u>280,920</u>	<u>258,660</u>

**4. OTHER INCOME**

	2024	2023
	£	£
Other income	10,146	7,972
	<u>10,146</u>	<u>7,972</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Publications and educational material	14,500	-	5,613	20,113
Affiliations and examinations	39,448	-	96,532	135,980
Conferences and regional events	68,363	-	-	68,363
Council and other committees	8,752	-	10,091	18,843
Bursaries	-	11,520	-	11,520
Governance costs	-	-	16,640	16,640
	<u>131,063</u>	<u>11,520</u>	<u>128,876</u>	<u>271,459</u>



**United Kingdom Association for  
Transactional Analysis**

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

**6. GRANTS PAYABLE**

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

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

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

**7. SUPPORT COSTS**

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

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

**United Kingdom Association for  
Transactional Analysis**

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

**7. SUPPORT COSTS - continued**

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

**Other**

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

**Governance costs**

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

**8. NET INCOME/(EXPENDITURE)**

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

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

**United Kingdom Association for  
Transactional Analysis**

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

**9. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**10. STAFF COSTS**

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

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

	2024	2023
Administrative staff	<u>2</u>	<u>1</u>

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

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

United Kingdom Association for  
Transactional Analysis

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

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

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

**12. INTANGIBLE FIXED ASSETS**

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

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

**13. TANGIBLE FIXED ASSETS**

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

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

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

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

**16. MOVEMENT IN FUNDS**

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

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

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

**Comparatives for movement in funds**

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
<b>Unrestricted funds</b>			
General fund	116,968	14,417	131,385
Emergency operating reserve	80,000	-	80,000
Legal advice reserve	50,000	-	50,000
	<u>246,968</u>	<u>14,417</u>	<u>261,385</u>
<b>TOTAL FUNDS</b>	<u>246,968</u>	<u>14,417</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 2024**

**16. MOVEMENT IN FUNDS - continued**

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

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

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

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

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

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

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

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

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

**17. RELATED PARTY DISCLOSURES**

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