

**COMPANY NUMBER: 03018026 (England & Wales)**  
**REGISTERED CHARITY NUMBER: 1063639**

**REPORT OF THE DIRECTORS AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**  
**FOR**  
**THE ASSOCIATION FOR FAMILY THERAPY**  
**(A COMPANY LIMITED BY GUARANTEE)**

**THE ASSOCIATION FOR FAMILY THERAPY LTD  
(A COMPANY LIMITED BY GUARANTEE)  
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FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

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**THE ASSOCIATION FOR FAMILY THERAPY LTD  
(A COMPANY LIMITED BY GUARANTEE)  
COMPANY INFORMATION  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

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**TRUSTEES:**

S F Tate  
E Widdowson  
S M Benbow  
B Mckay  
L Chapman  
S Fahri  
L Forbat  
K Safo-Barnieh  
J Izagaren  
K Carberry

**CHIEF EXECUTIVE OFFICER:**

H Sherbersky

**REGISTERED OFFICE:**

7 Executive Suite  
St James Business Centre  
Wilderspool Causeway  
Warrington  
Cheshire  
WA4 6PS

**REGISTERED NUMBER:**

03018026 (England and Wales)

**CHARITY NUMBER:**

1063639

**INDEPENDENT EXAMINER:**

SBCA Chartered Accountants  
17 Moor Park Avenue  
Preston  
Lancashire  
PR1 6AS

**THE ASSOCIATION FOR FAMILY THERAPY LTD  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

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The trustees present their report with the financial statements of the charitable company for the year ended 31<sup>st</sup> December 2022.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum & Articles of Association and Accounting & 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<sup>st</sup> January 2015). Registered numbers and details of the advisors can be found on the company information page.

**GOVERNING DOCUMENT**

The Association for Family Therapy is a company limited by guarantee, governed by its Memorandum & Articles of Association which were updated and adopted by special resolution at the EGM dated 13<sup>th</sup> March 2023. It is registered with the Charity Commission, number 1063639.

**OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS**

The Association's objectives are to benefit the public by the promotion, by all available means, of the scientific study, practice, research and teaching of family therapy and to bring together those of whatsoever professional discipline who are concerned with the care or treatment of families.

The Charity's governing documents are the Memorandum and Articles of Association which were updated and adopted by special resolution at the AGM in September 2014.

In order to achieve its objectives the Association can:

Arrange, organise and assist in the provision of conferences, courses, debates and other meetings.

Provide advice and information in the form of magazines, journals, pamphlets, podcasts and videos and utilise social media where appropriate.

The Association has continued to publish Context (the Association's magazine) six times a year and also through Wiley our academic journal (JOFT) four issues a year.

2022 Membership of the Association was 2,870, the 2021 Membership was 2,541.

In the coming year, the Association will continue to publish both CONTEXT and JOFT, organise webinars, support a number of training initiatives, monitor professional conduct and competence through a comprehensive UKCP re-accreditation process, promote the profession and encourage and support its members to gain further professional qualifications and UKCP registration. The Association will invest heavily in designing and installing a digitisation process and returning membership services in-house. The Association will also continue to work with other related organisations to promote and develop family and systemic practice and employment opportunities.

**PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of promoting the study, practice, research and teaching of family therapy.

**THE ASSOCIATION FOR FAMILY THERAPY LTD  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

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**TRUSTEES/DIRECTORS**

The trustees (directors) shown below have held office during the period from 1<sup>st</sup> January 2022 to the date of this report.

|                 |   |
|-----------------|---|
| S F Tate        | (Resigned 13 <sup>th</sup> April 2022)                                    |
| E Widdowson     | (Resigned 24 <sup>th</sup> April 2023)                                    |
| S M Benbow      | (Resigned 8 <sup>th</sup> August 2023)                                    |
| B Mckay         | (Resigned 14 <sup>th</sup> September 2022)                                |
| L Chapman       | (Resigned 30 <sup>th</sup> September 2022)                                |
| R Hoyte         | (Resigned 9 <sup>th</sup> February 2022)                                  |
| S Fahri         | (Appointed 6 <sup>th</sup> July 2021)                                     |
| L Forbat        | (Resigned 10 <sup>th</sup> July 2023)                                     |
| K Carberry      | (Appointed 9 <sup>th</sup> March 2022)                                    |
| K Safo-Barnieh  | (Appointed 27 <sup>th</sup> May 2022, Resigned 29 <sup>th</sup> May 2023) |
| J Izagaren      | (Appointed 29 <sup>th</sup> September 2022)                               |
| H Sherbersky    | (Appointed 1 <sup>st</sup> December 2022)                                 |
| S Rashid        | (Appointed 24 <sup>th</sup> January 2023)                                 |
| B Siddiqi       | (Appointed 18 <sup>th</sup> September 2023)                               |
| K Groucutt      | (Appointed 13 <sup>th</sup> March 2023)                                   |
| P Santana-Reedy | (Appointed 13 <sup>th</sup> March 2023)                                   |
| A Goodman       | (Appointed 18 <sup>th</sup> September 2023)                               |
| P Kaur          | (Appointed 18 <sup>th</sup> September 2023)                               |
| Y Rose          | (Appointed 18 <sup>th</sup> September 2023)                               |
| S Cornwell      | (Appointed 18 <sup>th</sup> September 2023)                               |
| H Hammond       | (Appointed 18 <sup>th</sup> September 2023)                               |

Trustees are elected by the members at the annual general meeting or may be co-opted by the elected trustees for their experience, specialist knowledge or because of their role within the organisation. Trustees are provided with informal induction by the chief executive officer and other employees as appropriate. They are also made aware of the Charity Commission's document for Trustees and Governance. "The Hallmarks of an Effective Charity". Board members are allowed to attend specific training days that they feel are necessary to update their knowledge and skills. The Trustees are all unpaid volunteers and may claim reasonable out of pocket expenses. The Board of Directors and Trustees delegate the day-to-day management of the Association to the chief executive officer, employees, paid professional officers and chairs of committees, who meet regularly. The full Board of Directors & Trustees meet monthly via Zoom. Accounts are reported monthly at Board meetings.

**FUNDS**

The Association aims to hold sufficient reserves to underwrite all its ventures and to be able to embark upon projects without fear of incurring a deficit in either the short or long term, and this includes providing, where required, additional support for the Annual AFT Conference and other ad-hoc training workshops to ensure that they remain affordable for delegates. Cash reserves at 31<sup>st</sup> December 2022 were £488,000.

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

**ON BEHALF OF THE BOARD:**

P Kaur – Chair & Board Member

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES (DIRECTORS)  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
THE ASSOCIATION FOR FAMILY THERAPY LTD  
(A COMPANY LIMITED BY GUARANTEE)**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

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I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> December 2022, which are set out on pages 2 to 9.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Christopher Bond FCA  
SBCA Chartered Accountants  
17 Moor Park Avenue  
Preston, Lancashire, PR1 6AS.

This page does not form part of the statutory financial statements

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**THE ASSOCIATION FOR FAMILY THERAPY LTD  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

|  | Notes    | 31.12.22<br>£                | 31.12.21<br>£         |
|--|----------|------------------------------|-----------------------|
| <b>INCOMING RESOURCES</b>                |          |                              |                       |
| Subscriptions                            | <b>2</b> | <b>396,491</b>               | 305,574               |
| Other charitable trading income          | <b>2</b> | <b>91,818</b>                | 62,442                |
| Investment income                        | <b>3</b> | <b><u>3,240</u></b>          | <u>2,879</u>          |
| Total Undesignated Income                |          | <b>491,549</b>               | 370,895               |
| <b>Resources expended</b>                |          |                              |                       |
| Charitable Expenditure                   | <b>4</b> | <b><u>522,223</u></b>        | <u>303,113</u>        |
| <b>NET INCOME RESOURCES FOR THE YEAR</b> | <b>7</b> | <b>(30,674)</b>              | 67,782                |
| Taxation                                 | <b>8</b> | <b><u>-</u></b>              | <u>-</u>              |
| <b>NET MOVEMENT IN FUNDS</b>             |          | <b>(30,674)</b>              | 67,782                |
| <b>Reconciliation of funds</b>           |          |                              |                       |
| Fund balance brought forward             |          | <b><u>520,261</u></b>        | <u>452,479</u>        |
| <b>FUND BALANCES CARRIED FORWARD</b>     |          | <b><u><u>489,587</u></u></b> | <u><u>520,261</u></u> |

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The increase in subscriptions income is both due to the increased number of members during the period and the resumption of the annual conference. The conference income is included within the subscriptions figure.

**All funds are unrestricted.**

The notes form part of these financial statements

**THE ASSOCIATION FOR FAMILY THERAPY LTD  
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

|  | Notes | 31.12.22<br>£  | 31.12.21<br>£  |
|--|-------|----------------|----------------|
| <b>CURRENT ASSETS</b>                        |       |                |                |
| Debtors                                      | 9     | 28,589         | 6,070          |
| Cash at bank & in hand                       |       | <u>488,000</u> | <u>553,491</u> |
|  |       | 516,589        | 559,561        |
| <b>CREDITORS</b>                             |       |                |                |
| Amounts falling due within one year          | 10    | <u>24,536</u>  | <u>36,836</u>  |
| <b>NET CURRENT ASSETS</b>                    |       | <u>492,053</u> | <u>522,725</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>492,053</u> | <u>522,725</u> |
| <b>RESERVES</b>                              |       |                |                |
| Other reserves                               | 11    | 2,466          | 2,464          |
| Income and expenditure account               | 11    | <u>489,587</u> | <u>520,261</u> |
|  |       | <u>492,053</u> | <u>522,725</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2022 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 which 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 special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the charitable company.

The financial statements were approved by the Board of Trustees (Directors) on 18<sup>th</sup> September 2023 and were signed on its behalf by:

P Kaur – Chair & Board Member



**THE ASSOCIATION FOR FAMILY THERAPY LTD  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

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**1. ACCOUNTING POLICIES**

**Accounting convention**

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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

**Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

**Turnover**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be qualified with reasonable accuracy.

**Expenditure**

All expenditure is accounted for on an accruals basis

All costs are allocated between the expenditure categories of the Statement of Financial Activities on bases designed to reflect the uses of particular resources. Costs relating to a particular activity are allocated directly, while others are apportioned on an appropriate basis.

**Tangible Fixed Assets**

All assets with an original cost of £2,000 or less are charged to the Statement of Financial Activities in the year of purchase.

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

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**THE ASSOCIATION FOR FAMILY THERAPY LTD  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**2. INCOMING RESOURCES**

|                                       | <b>31.12.22</b>       | 31.12.21              |
|---------------------------------------|-----------------------|-----------------------|
|                                       | <b>£</b>              | <b>£</b>              |
| Memberships and subscriptions         | <b>396,491</b>        | 305,574               |
| CONTEXT advertising and general sales | <b>39,286</b>         | 38,982                |
| Registration fees                     | <b>18,091</b>         | 14,370                |
| Accreditations                        | <b>34,441</b>         | 8,860                 |
| Other income                          | <b>-</b>              | 230                   |
|                                       | <b><u>488,309</u></b> | <b><u>368,016</u></b> |

All income for both years relate to unrestricted general funds.

**3. INVESTMENT INCOME**

|                          | <b>31.12.22</b>     | 31.12.21            |
|--------------------------|---------------------|---------------------|
|                          | <b>£</b>            | <b>£</b>            |
| Deposit account interest | <b><u>3,240</u></b> | <b><u>2,879</u></b> |

Income relates to unrestricted general funds.

**4. COST OF GENERATING FUNDS**

|             | <b>31.12.22</b>       | 31.12.21              |
|-------------|-----------------------|-----------------------|
|             | <b>£</b>              | <b>£</b>              |
| Publishing  | <b>68,324</b>         | 74,040                |
| Journals    | <b>4,852</b>          | 2,083                 |
| Conferences | <b><u>116,101</u></b> | <u>57,012</u>         |
|             | <b><u>189,277</u></b> | <b><u>133,135</u></b> |

**5. CHARITABLE ACTIVITIES**

|  | <b>31.12.22</b>       | 31.12.21              |
|--|-----------------------|-----------------------|
|  | <b>£</b>              | <b>£</b>              |
| Staff costs  | <b>222,819</b>        | 132,340               |
| Costs of activities in furtherance of the charity's objectives | <b>18,741</b>         | 2,353                 |
| Committee costs  | <b>16,428</b>         | 5,842                 |
| Premises costs   | <b>12,234</b>         | 10,104                |
| Professional fees in support of charitable activities          | <b>18,745</b>         | 1,670                 |
| General administrative costs                                   | <b><u>43,979</u></b>  | <u>17,669</u>         |
|  | <b><u>332,946</u></b> | <b><u>169,978</u></b> |

**THE ASSOCIATION FOR FAMILY THERAPY LTD  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**6. STAFF COSTS**

|                       | <b>31.12.22</b>       | 31.12.21       |
|-----------------------|-----------------------|----------------|
|                       | <b>£</b>              | £              |
| Gross Salaries        | <b>196,713</b>        | 118,406        |
| Employers NI          | <b>12,958</b>         | 5,508          |
| Pension Contributions | <b><u>13,148</u></b>  | <u>8,426</u>   |
|                       | <b><u>222,819</u></b> | <u>132,340</u> |

**7. OPERATING SURPLUS**

|  |                     |            |
|--|---------------------|------------|
| The operating surplus is stated after charging | <b>31.12.22</b>     | 31.12.21   |
|  | <b>£</b>            | £          |
| Trustees' remuneration and other benefits etc. | -                   | -          |
| Accountant's fees – independent examination    | <b><u>1,760</u></b> | <u>720</u> |

**8. TAXATION**

**Analysis of the tax charge**

The company is a registered charity and is exempt from UK Corporation Tax under section 486 of the Corporation Tax Act 2010.

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

|               | <b>31.12.22</b>      | 31.12.21     |
|---------------|----------------------|--------------|
|               | <b>£</b>             | £            |
| Other debtors | <b><u>28,589</u></b> | <u>6,070</u> |

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

|                      | <b>31.12.22</b>      | 31.12.21      |
|----------------------|----------------------|---------------|
|                      | <b>£</b>             | £             |
| Creditors & Accruals | <b><u>24,536</u></b> | <u>34,476</u> |

**THE ASSOCIATION FOR FAMILY THERAPY LTD  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**11. RESERVES**

|                                   | Income<br>and<br>expenditure<br>account<br>£ | Other<br>reserves<br>£ | Totals<br>£    |
|-----------------------------------|--|------------------------|----------------|
| At 1 <sup>st</sup> January 2022   | 520,261                                      | 2,464                  | 522,725        |
| Losses for the year               | (30,674)                                     | 2                      | (30,672)       |
|                                   | <u>489,587</u>                               | <u>2,466</u>           | <u>492,053</u> |
| At 31 <sup>st</sup> December 2022 |  |                        |                |

**12. TRUSTEE EXPENSES**

During the year expenses of £21,247 were met by the charity for 7 trustees. The expenses reimbursed to the Trustees were in respect of travel, IT, stationery and other sundry expenses which were incurred to enable Trustees to attend meetings held in furtherance of the charity's work.

**13. RELATED PARTY TRANSACTIONS**

There have been no related party transactions during the year ended 31<sup>st</sup> December 2022.

**14. EMPLOYEE BENEFITS**

There are no employees who received employee benefits of more than £60,000.

**15. STAFF EMPLOYED**

There was an average number of eight staff employed during the year ended 31<sup>st</sup> December 2022.

**THE ASSOCIATION FOR FAMILY THERAPY LTD  
(A COMPANY LIMITED BY GUARANTEE)**

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

|  | 31.12.22<br>£   | 31.12.21<br>£ |
|--|-----------------|---------------|
| <b>INCOME</b>                                |                 |               |
| AFT Membership, CONTEXT & JOFT Subscriptions | 396,491         | 305,574       |
| CONTEXT Advertising & General Sales Income   | 39,286          | 38,982        |
| Registration Fees                            | 18,091          | 14,370        |
| Accreditations                               | 34,441          | 8,860         |
| Interest Received                            | 3,240           | 2,879         |
| Other Income                                 | -               | 230           |
|  | <u>491,549</u>  | 370,895       |
| <b>EXPENDITURE</b>                           |                 |               |
| Publishing including IT & Office Equipment   | 68,324          | 74,040        |
| Journal including IT & Office Equipment      | 4,852           | 2,083         |
| Head Office Wages                            | 222,819         | 132,340       |
| Head Office Administration                   | 11,558          | 6,293         |
| Head Office Rent                             | 12,234          | 10,104        |
| Head Office IT & Office Equipment            | 15,474          | 2,286         |
| Head Office Sundry Expenses                  | 4,816           | 3,641         |
| Telephone                                    | 684             | 653           |
| Postage, Stationery & Printing               | 4,188           | 3,825         |
| Professional fees                            | 16,985          | -             |
| External Accountancy fees                    | 1,760           | 1,670         |
| Creative Initiatives                         | -               | 2,353         |
| Europe FTA                                   | 3,514           | 890           |
| Registration Committee                       | -               | 2,077         |
| CRED Committee                               | 9,168           | 1,900         |
| Other Committees                             | 3,746           | -             |
| UKCP registration Fees & Costs               | -               | 975           |
| Memberships, Training & Conferences          | 18,741          | -             |
| Insurance                                    | 1,036           | 780           |
| Bank & Merchant fees                         | 6,223           | 191           |
| Travel & Venue Costs                         | 58,777          | 13,188        |
| Conference & AGM                             | 57,324          | 43,823        |
|  | <u>522,223</u>  | 303,113       |
| <b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>    | <u>(30,674)</u> | 67,782        |