

REGISTERED COMPANY NUMBER: 04998207 (ENGLAND AND WALES)

REGISTERED CHARITY NUMBER: 1101961

College of Sexual and Relationship Therapists

Annual Report and Accounts

Trustees' Report

31 December 2022

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## Introduction

2022 saw society begin to move towards a new normal after the disruption and harm caused by the Pandemic. It was, however, not free of challenges. Global events heavily affected daily lives in the UK, with increases in the cost of living causing widespread distress. In this context, COSRT's Members continued to play a vital role in providing therapeutic support to people in need. And COSRT itself sought to help professionals and Service Users alike.

The year saw changes to personnel in key positions. Steve Johnson was appointed Chair of the COSRT Board in the latter half of the year, bringing longstanding experience of therapy regulation and standards to the position. Within the staff team, Isis Mera joined as Operations Administrator after Sonja Pinnell moved within the team to the revised role of Training and Knowledge Manager.

Despite the difficult wider context outside the organisation, COSRT continued to grow and deliver. Membership increased again, meaning that our ability to improve professional standards and protect the public continued to grow.

At the core of our work was the continued development of our training offer for therapists. The diversity of training increased as did the scale of training and support opportunity. Alongside CPD-style training, the organisation provided two online conferences attracting large and diverse audiences.

Training standards were another focus again, with review and development of accreditation for Professional Qualifications. Accreditation was subsequently opened to Relationship Therapy training courses for the first time, underpinning the continued development of our Registers.

Thanks to all who have contributed to and supported our work. Volunteers, staff, and trustees. Our mission is worthwhile and achieving our aims is not possible without your help.

**John Alan Dodd**

**Chief Executive Officer**

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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 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## 1. WHY WE EXIST

COSRT works to improve professional standards and protect the public. Our focus is on Psychosexual and Relationship Therapies, working with and on behalf of a membership predominantly composed of practicing therapists. Our activities are underpinned by our Articles of Association, which include:

- The provision of, and assisting in the provision of training for those engaged in sexual, couple and relationship therapy;
- Formulating and monitoring standards of professional conduct and competence for those engaged in sexual, couple and relationship therapy; and
- Promoting research in the fields of marriage and other intimate relationships; sexual, couple and relationship therapy and human sexuality.

## 2. HOW WE HELP

To maximise our impact, we undertake a range of activities in accordance with our charitable objectives. These include:

- Overseeing a public register of trained Psychosexual and Relationship Therapists.
- Implementing ethical standards and a complaint procedure;
- Providing high-quality training and conferences.
- Publishing a peer reviewed international journal.
- Accrediting third-party training.
- Sharing information, advice and guidance with the public and professionals.
- Acting as the voice of the Psychosexual and Relationship Therapy sector.

## 3. STRATEGIC REPORT

### 3.1 Good Therapy for All. COSRT Strategy 2019 - 2022

In 2019 a strategic plan was agreed for the organisation. This was designed to guide the core activities and how resource was deployed through 2022. The strategy contained clear vision and mission statements:

- Vision: That everyone can access high quality psychosexual and relationship support regardless of their background or context.
- Mission: To improve knowledge around psychosexual and relationship issues, increase practice and training

The strategy is based on four overarching objectives:

- **Making evidence count:** Gathering and disseminating information; driving the impact of our international journal; and addressing knowledge gaps.
- **Setting professional standards:** Ensuring robust standards underpin the register; and promoting high professional standards across the sector.
- **Improving training and education:** Diversifying COSRT's training offer; and working with other providers to increase high quality specialist training provision.
- **Influencing policy and practice:** Increasing engagement with policy initiatives; diversifying COSRT events; and building organisational positions on key issues.

### **3.2 Public Benefit**

COSRT trustees ensure that all activities carried out by the charity are in support of its charitable objects and thus are to support the advancement of education in sexual, couple and relationship therapy for the benefit of the public.

In setting the overall strategic direction for the charity and its shorter-term objectives, the trustees have kept in mind the Charity Commission's guidance on public benefit.

### **3.3 Making evidence count**

Our international peer reviewed journal continued to be at the core of our evidence activities. 2022 saw continued work to increase the impact and reach of the Journal of Sex and Relationship Therapy. Social media channels were used across platforms, and there was successful linkage between publisher, COSRT and journal media activities.

The success of the journal was demonstrated in very encouraging metrics. The journal saw an increase in the key metrics for 2021, reported in 2022.

Clarivate's 2021 Journal Citation Report showed that the 2021 Impact Factor for Sexual and Relationship Therapy was 1.733. That is an encouraging and significant increase from 2020's level of 1.283. 2021 was the first year that Clarivate (who calculates the Impact Factor) used the date of online publication (versus printed publication) to calculate the metric. That may have led to a small inflation in the metric for 2021 and a slight drop for 2022.

Citescore, essentially a metric showing the average number of citations per document that a title receives over a three-year period was at 3.00 for 2021.

The journal continued to drive academic and practice-based discourse through its diverse content. 2022 saw Mark A. Levand take the position of guest editor for an issue focused on sexuality, religion and spirituality. Whilst other issues saw a range of clinical issues addressed, as well as exploration of psychosexual therapy practice.

### 3.4 Setting professional standards

#### Membership

COSRT continued to manage and maintain its membership structure and public register using the following categories:

- Student
- Professional Associate
- Retired
- Registered
- Accredited
- Senior Accredited

Overall membership continued to grow through 2022, despite ongoing external challenges, with COSRT breaking 1,200 members for the first time in December. As of December 2022, the public register contained over 700 professionals for the first time.

Senior accredited numbers decreased due to retirements from practice. However, trends show a balanced progression for members from student to accredited through the various membership categories.

Membership category	Dec 2021	Dec 2022
Senior Accredited	210	199
Accredited	137	153
Registered	333	361
Professional Associate	214	218
Student	229	249
Retired	10	17
Affiliate	6	8
Honorary Fellow	6	6
Total	1144	1211

A major piece of work carried out was the development of a Relationship Therapist Register to complement the original Psychosexual and Relationship Therapist. After significant engagement, analysis and planning, the end of year saw the organisation ready to move to a phased launch of the second Register in Q1 2023.

## Complaints

In its role as a professional body, COSRT conducts complaints related to professional standards. This ensures members are held accountable for their adherence to the Code of Ethics. In 2022 complaints activity began to increase as the effects of Covid on outside activities reduced.

- Two complaints passed screening and were conducted under the Conduct Procedure.
- Both complaints were completed in 2022, with one concluded via Consensual Agreement Resolution and the other ending with a Professional Conduct Panel hearing.
- Ten public queries were responded to regarding the complaints procedure.

## 3.5 Improving training and education

### Continued development of COSRT's training offer

In 2022 a major focus for COSRT was the continued development of the organisation's training offer. This was to help underpin continued improvement in practice standards and to subsequently support Service Users. Key actions included:

- Increasing the number of self-access video-based training courses.
- Introducing dedicated training for supervisors.
- Introducing dedicated support for Students.
- Ensuring costs to users were affordable to increase uptake.

The work programme was highly successful and by the end of 2022:

- Ten new Self-Access Classes had been launched, with 43 available by the end of the year.
- There were over 1300 Self-Access sales across the year, more than doubling the 2021 figures.
- 24 Online Seminars were held, doubling the 2021 total, and seeing over 850 delegates attending.

In addition, the first Student Support session was held, with a full programme set up for 2023. Whilst three Supervision Support sessions saw 125 delegates engage with the new initiative.



### **Accrediting training**

COSRT continued to develop its role as an accrediting organisation for training related to Psychosexual and Relationship Therapies. A major project saw the review and amendment of accreditation standards and policies. Critically, this saw standards examine learner outcomes and related 'stretch' of training, as well as metrics around the time an average learner could be expected to dedicate to the training. The review also widened accreditation to Relationship Therapy courses for the first time, underpinning additional work to develop the public Registers that would be launched in 2023.

### **Annual conferences**

The format of conferences continued the model developed in 2021 – two conferences using online platforms to maximise accessibility for all. The first was a single day event held in Spring/Summer exploring Gender, Sexual and Relationship Diversity in modern therapy. The second was a similar format, examining the effects of Race and Culture in Psychosexual & Relationship Therapy. Participation levels showed an increase compared to the past, with over 160 attending the first conference, and over 100 attending the second.

## **3.6 Influencing policy and practice**

COSRT continued its role in the cross-sector collaborative work around conversion therapy, retaining its place within the coalition supporting the Memorandum of Understanding on Conversion Therapy. COSRT also produced position statements on Government policy announcements related to Conversion Therapy legislation, and the organisation's commitment to banning the practice.

Alongside that, COSRT carried out practical work related to the cost of living crisis, including policy-based moves to reduce charges for training delivered to therapists and Members. COSRT produced positions calling for the Government to back specialist mental health provision in mental health planning, and continued cross-sector support for efforts to widen provision. And COSRT staff and Members continued to produce opinion for and input into a range of media articles relevant to the professions served.

## **4. STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **4.1 Structure and Management**

The College of Sexual and Relationship Therapists (COSRT) is a company limited by guarantee registered in England and Wales (number 4998207) and a registered charity (number 1101961). Its governing document was updated and agreed by the membership at their AGM on 12 July 2014.

COSRT exists to maintain professional standards in the field therapy for the protection of the public. It is primarily a membership organisation with over 1,100 members from a wide range of disciplines, including psychosexual and relationship therapy, medicine, nursing, social work, and psychiatry.

Subject to certain matters reserved to members, COSRT's Board of Trustees holds all of the Charity's powers and authorities. The Board is ultimately responsible for the overall control and strategic direction of the Charity, and for the protection of its assets. Day-to-day management is delegated to the Chief Executive Officer, John Alan Dodd.

### **4.2 Board of Trustees**

The trustees, who are also directors under company law, are elected by the members of the Charity at the Annual General Meeting and, subject to re-election or early retirement, serve for a maximum of nine successive years. The Board has the power to fill casual vacancies by appointment until the next Annual General Meeting. The trustees all give their time to COSRT on a voluntary basis and receive no remuneration. Out-of-pocket expenses may be reimbursed.

Trustees are required to declare any potential conflict of interest, financial or otherwise and may be required to withdraw from relevant proceedings. The trustees who served during the year and up to the date of this report are as follows:

Andrew Galliford-Yates (Chair)

Steve Johnson (Chair)

Tim Blackstone

Dana Braithwaite

David Edwards

Lorraine McGinlay

Charmian Beer

Nigel Westwood

Eli Joubert

Hazel Wright

Colin Cosgrove (Deceased)

Murray Blackett

Cate Campbell

#### **4.3 Reference and Administrative Details**

##### **Registered Company number**

04998207 (England and Wales)

##### **Registered Charity number**

1101961

##### **Registered office**

10 Queen Street Place

London

United Kingdom

EC4R 1BE

##### **Bankers**

CAF Charity Money Management

Kings Hill

West Malling

Kent ME19 4TA

##### **Postal address**

Suite 48987

PO Box 6945

London

W1A 6US

Email: [info@cosrt.org.uk](mailto:info@cosrt.org.uk)

Website: [www.cosrt.org.uk](http://www.cosrt.org.uk)

##### **Solicitors**

Bates, Wells & Braithwaite

10 Queen Street Place

London

United Kingdom

EC4R 1BE

##### **Chief Executive Officer & Company Secretary**

John Alan Dodd

##### **Financial Managers**

d&t

Chartered Accountants

Swatton Barn

Badbury

Swindon

Wiltshire

SN4 0EU

##### **Independent examiner**

A Clarke FCCA

d&t

Chartered Accountants

Swatton Barn

Badbury

Swindon

SN4 0EU

#### **4.4 Financial Review**

COSRT is predominantly funded through membership subscriptions. The trustees set a budget for 2022 with a target to achieve a deficit of £36,900.

At the end of the year, however, COSRT posted a comparable financial performance compared to 2021. There was an actual overall underspend (surplus) was £83,637.

Income increased due to larger numbers of Members - £3,972 above budget target. CPD income was also above target – posting a £27,111 surplus. Spending across the year was well managed, with staff and wider activity costs within planned budget – posting a combined surplus of £43,951 – with factors including gaps in staffing and changes to work priorities in year.

The trustees have a reserves policy in place to ensure that the charity maintains sufficient reserves to be able to deal with unforeseen crises and to be able to wind up in good order if necessary. They believe that the charity should normally have enough reserves to maintain itself for six months, which are estimated to be £80,000. This policy is reviewed by the trustees on an annual basis. The reserves are at this level which the trustees believe to be prudent to maintain in the uncertain financial climate. The charity currently makes no specific investments.

General funds of £356,169 represent available free funds as of 31<sup>st</sup> December 2022

#### **4.5 Exemptions from Disclosure**

There are no exemptions from disclosure in this report.

#### **4.6 Funds Held as Custodian Trustee on Behalf of Others**

The charity is not acting as custodian trustee for any funds.

#### **4.7 Statement of Trustees' Responsibilities**

Company law requires the trustees to prepare financial statements for each financial year, and which give a true and fair view of the charitable company's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in operation.

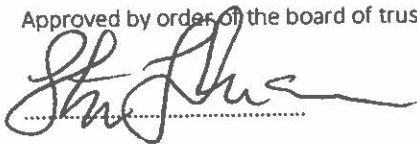
The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charitable company, and which enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for ensuring that the report of the Board of Trustees and other information included in the annual report is prepared in accordance with company law in the United Kingdom.

#### **4.8 Independent Examination**

A resolution to re-appoint B Herbert as Independent Examiner for the ensuing year will be proposed at the annual general meeting in accordance with Section 489 of the Companies Act 2006.

Approved by order of the board of trustees on 6<sup>th</sup> September 2023 and signed on its behalf by:



Steven Johnson. Chair of the COSRT Board of Trustees

### **5. INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE COLLEGE OF SEXUAL AND RELATIONSHIP THERAPISTS ('the company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

#### **5.1 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.

## 5.2 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 registered member of the Association of Chartered Certified Accountants 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:

- Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those 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 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.

A Clarke FCCA  
d&t Chartered Accountants  
Swatton Barn  
Badbury  
Swindon  
Wiltshire  
SN4 0EU



Date: 24<sup>th</sup> August 2023

## 6. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	-	-	1
<b>Charitable activities</b>					
Conference income		27,727	-	27,727	26,530
Membership contributions		183,972	-	183,972	188,121
Journal income		25,541	-	25,541	25,982
CPD income		70,383	-	70,383	75,806
Other income		<u>37,340</u>	<u>-</u>	<u>37,340</u>	<u>39,307</u>
<b>Total</b>		<b>344,963</b>	<b>-</b>	<b>344,963</b>	<b>355,747</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Information and education		88,491	-	88,491	85,084
Conference costs		17,020	-	17,020	17,844
Membership support & services		62,746	-	62,746	61,449
Support costs		90,612	-	90,612	99,274
Governance costs		<u>2,457</u>	<u>-</u>	<u>2,457</u>	<u>2,340</u>
<b>Total</b>		<b>261,326</b>	<b>-</b>	<b>261,326</b>	<b>265,991</b>
<b>NET INCOME</b>		<b>83,637</b>	<b>-</b>	<b>83,637</b>	<b>89,756</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>272,532</u>	<u>-</u>	<u>272,532</u>	<u>182,776</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>356,169</u></b>	<b><u>-</u></b>	<b><u>356,169</u></b>	<b><u>272,532</u></b>

**COLLEGE OF SEXUAL AND RELATIONSHIP  
THERAPISTS**

**BALANCE SHEET  
31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	1,486	-	1,486	1,936
<b>CURRENT ASSETS</b>					
Debtors	7	10,138	-	10,138	11,245
Cash at bank		<u>376,398</u>	<u>-</u>	<u>376,398</u>	<u>288,502</u>
		386,536	-	386,536	299,747
<b>CREDITORS</b>					
Amounts falling due within one year	8	(31,853)	-	(31,853)	(29,151)
		<u>354,683</u>	<u>-</u>	<u>354,683</u>	<u>270,596</u>
<b>NET CURRENT ASSETS</b>					
		<u>354,683</u>	<u>-</u>	<u>354,683</u>	<u>270,596</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		356,169	-	356,169	272,532
<b>NET ASSETS</b>		<u>356,169</u>	<u>-</u>	<u>356,169</u>	<u>272,532</u>
<b>FUNDS</b>	9				
Unrestricted funds				<u>356,169</u>	<u>272,532</u>
<b>TOTAL FUNDS</b>				<u>356,169</u>	<u>272,532</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 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 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.



COLLEGE OF SEXUAL AND RELATIONSHIP  
THERAPISTS

BALANCE SHEET - continued  
31 DECEMBER 2022

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 6<sup>th</sup> September 2023 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Steven Johnson', written over a dotted line.

Steven Johnson, Chair of the COSRT Board of Trustees

## **7. NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

### **7.1 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.

#### **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.

#### **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.

#### **Tangible Fixed Assets**

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

Fixtures and fittings	15% on reducing balance
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Computer equipment	25% on reducing balance
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#### **Taxation**

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

## Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 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.

## 7.2 SUPPORT COSTS

	Management £	costs £	Totals £
Information and education Conference costs	24,953	-	24,953
	2,492	-	2,492
Support costs	29,691	-	29,691
Governance costs	-	2,457	2,457
	<u>57,136</u>	<u>2,457</u>	<u>59,593</u>

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

### MANAGEMENT

				2022	2021
	Information and education	Conference costs	Support costs	Total activities	Total activities
	£	£	£	£	£
Marketing and research	1,442	144	1,716	3,302	4,485
Sundries	398	40	474	912	2,752
Professional	12,224	1,221	14,545	27,990	30,020
Office costs	10,692	1,068	12,722	24,482	25,843
Depreciation of tangible and heritage assets	<u>197</u>	<u>19</u>	<u>234</u>	<u>450</u>	<u>593</u>
	<u>24,953</u>	<u>2,492</u>	<u>29,691</u>	<u>57,136</u>	<u>63,693</u>

# GOVERNANCE COSTS

	2022 Governance costs £	2021 Total activities £
Auditors' remuneration	2,457	2,340
Legal fees	-	-
Travel and subsistence	-	-
Room hire	-	-
	<u>2,457</u>	<u>2,340</u>

COLLEGE OF SEXUAL AND RELATIONSHIP  
THERAPISTS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

### 7.3 NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Independent examiners fee	2,457	2,340
Depreciation - owned assets	<u>450</u>	<u>593</u>

### 7.4 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

#### TRUSTEES' EXPENSES

The trustees are entitled to reclaim reasonable out of pocket expenses. During the year 10 trustees reclaimed £4,512 (2021 £3,083) in respect of travel and other expenses.

### 7.5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1	-	1
<b>Charitable activities</b>			
Conference income	26,530	-	26,530
Membership contributions	188,121	-	188,121
Journal income	25,982	-	25,982
CPD income	75,806	-	75,806
Other income	<u>39,307</u>	<u>-</u>	<u>39,307</u>
<b>Total</b>	<b>355,747</b>	<b>-</b>	<b>355,747</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Information and education	85,084	-	85,084
Conference costs	17,844	-	17,844
Membership support & services	61,449	-	61,449
Support costs	99,274	-	99,274
Governance costs	<u>2,340</u>	<u>-</u>	<u>2,340</u>
<b>Total</b>	<b>265,991</b>	<b>-</b>	<b>265,991</b>
<b>NET INCOME</b>	<b>89,756</b>	<b>-</b>	<b>89,756</b>

COLLEGE OF SEXUAL AND RELATIONSHIP  
THERAPISTS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

**7.5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES – continued**

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	182,776	-	182,776
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS CARRIED FORWARD	<u>272,532</u>	<u>-</u>	<u>272,532</u>

**7.6 TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2022 and 31 December 2022	<u>11,349</u>	<u>8,543</u>	<u>19,892</u>
DEPRECIATION			
At 1 January 2022	11,011	6,945	17,956
Charge for year	<u>51</u>	<u>399</u>	<u>450</u>
At 31 December 2022	<u>11,062</u>	<u>7,344</u>	<u>18,406</u>
NET BOOK VALUE			
At 31 December 2022	<u>287</u>	<u>1,199</u>	<u>1,486</u>
At 31 December 2021	<u>338</u>	<u>1,598</u>	<u>1,936</u>

**7.7 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Prepayments	<u>10,138</u>	<u>11,245</u>

COLLEGE OF SEXUAL AND RELATIONSHIP  
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NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

**7.8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	4,425	2,538
Social security and other taxes	3,202	3,316
Other creditors	1,036	950
Accruals and deferred income	23,190	22,347
	<u>31,853</u>	<u>29,151</u>

**7.9 MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	272,532	83,637	356,169
	<u>272,532</u>	<u>83,637</u>	<u>356,169</u>
<b>TOTAL FUNDS</b>	<u>272,532</u>	<u>83,637</u>	<u>356,169</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	344,963	(261,326)	83,637
	<u>344,963</u>	<u>(261,326)</u>	<u>83,637</u>
<b>TOTAL FUNDS</b>	<u>344,963</u>	<u>(261,326)</u>	<u>83,637</u>

Comparatives for movement in funds

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	182,776	89,756	272,532
	<u>182,776</u>	<u>89,756</u>	<u>272,532</u>
<b>TOTAL FUNDS</b>	<u>182,776</u>	<u>89,756</u>	<u>272,532</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued  
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**7.9 MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	355,747	(265,991)	89,756
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>355,747</u></b>	<b><u>(265,991)</u></b>	<b><u>89,756</u></b>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	182,776	173,393	356,169
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>182,776</u></b>	<b><u>173,393</u></b>	<b><u>356,169</u></b>

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	700,710	(527,317)	173,393
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>700,710</u></b>	<b><u>(527,317)</u></b>	<b><u>173,393</u></b>

**7.10 RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.



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**7.11 SHARE CAPITAL**

The company is limited by guarantee and does not have a share capital. The liability of each member is limited to a sum not exceeding £1 on the winding up of the company.

The word limited is omitted by licence from the Department of Trade & Industry as the company has charitable status.

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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Gifts	-	1
Charitable activities		
Membership contributions	183,972	188,121
Conference income	27,727	26,530
Journal income	25,541	25,982
CPD income	<u>70,383</u>	<u>75,806</u>
	307,623	316,439
Other income		
Other	33,430	30,944
Accreditation Fees	<u>3,910</u>	<u>8,363</u>
	<u>37,340</u>	<u>39,307</u>
<b>Total Incoming resources</b>	<b>344,963</b>	<b>355,747</b>
<b>EXPENDITURE</b>		
Charitable activities		
Wages	143,314	139,858
Social security	8,028	8,524
Pensions	5,523	5,241
Room hire	-	-
Travel & subsistence	-	-
Speakers	20,651	22,760
Costs relating to publishing	18,299	16,528
Web and computer	-	668
Legal & professional fees	5,918	6,355
Training	-	24
Accreditation	<u>-</u>	<u>-</u>
	201,733	199,958
Support costs		
Management		
Marketing and research	3,302	4,485
Sundries	912	2,752
Professional	27,990	30,020
Office costs	24,482	25,843
Fixtures and fittings	399	533
Computer equipment	<u>51</u>	<u>60</u>
	57,136	63,693

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
Management		
Governance costs		
Auditors' remuneration	2,457	2,340
Legal fees	-	-
Travel and subsistence	-	-
Room hire	-	-
	<u>2,457</u>	<u>2,340</u>
Total resources expended	<u>261,326</u>	<u>265,991</u>
Net income	<u>83,637</u>	<u>89,756</u>

This page does not form part of the statutory financial statements