

THE RESEARCH SOCIETY FOR PROCESS ORIENTED PSYCHOLOGY (UK) LTD

England & Wales · Charity number 1107684

Details

Other names PROCESSWORK UK

Status Registered

Legal form Charitable company

Company number [04794982](#)

Registered 2005-01-18

Register [View on the Charity Commission register](#)

Contact

Address The Research Society For
Process Oriented Psychology (Uk)ltd
27 Old Gloucester Street
London
WC1N 3AX

Phone 07590567350

Email contact@processworkuk.org

Website <http://www.processworkuk.org>

Activities

Objects: 1. THE ADVANCEMENT OF EDUCATION AND TRAINING FOR THE BENEFIT OF THE PUBLIC IN THE FIELDS OF PROCESS ORIENTED PSYCHOLOGY.2. THE PROMOTION OF MENTAL AND PHYSICAL HEALTH AND WELLBEING OF THE PUBLIC IN PARTICULAR THROUGH UNDERSTANDING AND WORKING WITH THE PROCESSES OPERATING WITHIN THE LIVES OF PEOPLE AND THEIR ENVIRONMENT.

Activities: RSPOPUK runs a Diploma Training in Process Oriented Psychology and shorter (1 year--18 months) professional trainings in the application of Process Oriented Psychology to different professional fields.RSPOPUK offers courses and seminars open to the general public for those interested in personal and collective growth and professional development.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£215,866	£229,383	-	-
2024-08-31	£284,820	£273,293	-	-
2023-08-31	£267,798	£253,441	-	-
2022-08-31	£225,647	£228,135	-	-
2021-08-31	£254,581	£231,355	-	-

Trustees

Name	Role	Appointed
Faiza Khokhar		2023-07-21
Michael Fitter		2022-09-01
Patricia Black		2025-06-06
TONI SPENCER		

THE RESEARCH SOCIETY FOR PROCESS ORIENTED PSYCHOLOGY (UK) LTD

England & Wales - Charity number 1107684

Accounts

Company no. 04794982
Charity no. 1107684

**The Research Society for Process
Oriented Psychology (UK) Ltd
Report and Unaudited Financial
Statements
31 August 2025**

The Research Society for Process Oriented Psychology (UK) Ltd

Reference and administrative details

For the year ended 31 August 2025

Company number	04794982
Charity number	1107684
Registered office and operational address	27 Old Gloucester Street London WC1N 3AX
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: P Black (appointed on 6 June 2025) M Fitter M Gent (resigned on 1 March 2025) F Khokhar A Spencer
Company secretary	S Karia
Bankers	The Co-Operative Bank Plc PO Box 250 Skelmersdale WN8 6WT
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

The Research Society for Process Oriented Psychology (UK) Ltd

Report of the trustees

For the year ended 31 August 2025

The trustees present their report along with the financial statements of the charity for the year ended 31 August 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 11 June 2003 and registered as a charity on 18 January 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The organisation's coordination is managed by the Faculty Coordinator and School Coordinator, together with the 'On the Pulse' (OTP) and Finance and Remuneration committees (Remcom), and the Board of Trustees. These committees involve the board of Trustees, Faculty Members and the Finance Manager.

The Faculty are responsible for the development and implementation of the training activities and activities. This involves in-depth training of psychotherapists, in our UKCP accredited psychotherapy programme, as well as training for facilitating within organisations and communities. It also includes events open for the public to learn about Process Work methods and their application in a range of contexts.

The RSPOPUK committee is also an important body of our organisation which reviews the school's direction and activities. It meets twice per year and includes both coordinators, members of faculty, diplomates, students, finance manager, the board of trustees and company secretary.

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

Trustees

Under the requirements of the Memorandum and Articles of Association trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. Trustees attend both the RSPOPUK meetings twice per year and meet with the OTP coordination/management group twice per year. Pat Black also attends the bursary committee meetings once per year.

Martin Gent stood down as trustee after many years of dedicated service, much gratitude to Martin. Mike Fitter also stepped down from the role of treasurer after many years of dedicated support to Process Work UK and is now a trustee. Pat Black was asked and agreed to become a new Trustee. Welcome Pat, who joins our existing trustees Faiza Khokhar, Toni Spencer and Mike Fitter.

Public benefit statement

The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when determining the charity's activities.

The Research Society for Process Oriented Psychology (UK) Ltd

Report of the trustees

For the year ended 31 August 2025

Objectives and activities

The charity's objects and principal activities are to:

- advance education and training for the benefit of the public in the fields of process-oriented psychology; and
- promote physical and mental health and the wellbeing of the public in particular through understanding and working with the processes operating within the lives of people and their environment.

Achievements and performance

Process Work UK Programmes

Process Work UK (PWUK) is devoted to training facilitators. We have an annual training programme and a Diploma programme, as well as other public events. The Faculty, together with the Faculty and School Coordinators, lead the development of the curriculum and its implementation.

During the year 2024/25, we have had an exciting and very full year. We had a dynamic group of 28 students, engaged in learning and faculty led seminars and activities. The key themes for the year were structural discrimination and transference and dreaming up in relationship as part of a wider 5 year rotating training program.

Highlights of the year's training

The Intensive 'Dreams and the Collective' was for students and the public. This 5-day event was attended by over 80 people including PWUK students, Force for Change (CFOR) students and the wider public. The events allowed both diplomates and advanced students to co facilitate smaller groups to support their advanced practice and learning, whilst being supported by senior faculty. PWUK continues to work in collaboration with CFOR for the Intensive course that they share. Many diploma students come from CFOR programmes.

Faculty meets regularly throughout the year, working cooperatively in the development and coordination of the curriculum. Faculty also meets regularly to discuss student progress. Students meet regularly with their mentors and supervisors, as well as attending seminars and classes. Providing a rich and comprehensive training program.

3 students passed their phase 1 exams and are now phase 2 students. Two phase 2 students passed their final exams and are now have full clinical membership with the UK Council for Psychotherapy (UKCP). Preparation for our UKCP reaccreditation has been extensive and in depth, the reaccreditation meeting being held in Sept 2025. This will allow us to maintain our UKCP accreditation for the a further 5 years (15 years in total).

The pathway for new faculty is working very well and 2 diplomates have now entered the Faculty pathway.

Leadership

The school has evolved gradually into a combination of a sociocratic and coordinator system that has moved away from a school manager. Also, it has been realised that application of a solely sociocratic system hasn't produced desired results and we haven't managed to establish a sound sociocratic structure across the whole school. Instead, there are 2 coordinator posts: a school coordinator and faculty coordinator. These 2 roles meet regularly with On the Pulse (OTP), which consists of themselves and 2 school elders/senior faculty. The OTP functions, to some extent, in a sociocratic manner, combining eldership, experience, coordination, innovation and processing issues and events that require facilitation.

The Research Society for Process Oriented Psychology (UK) Ltd

Report of the trustees

For the year ended 31 August 2025

Also, the finance and remuneration committee (Remcom) consists of 2 elders/senior faculty, a faculty member and the finance manager. OTP has also begun to meet with the trustees twice an academic year to create a regular communication channel between the faculty/operational - management level and trustees. We have a new finance manager, Mandy Kinsella, who was our bookkeeper for 12 years.

The faculty and both coordinators work in agreement to not (unconsciously) create a hierarchical structure but to maintain active involvement of each individual and eldership across the whole school. Each faculty and admin team member has some responsibility in supporting collaboration within their respective teams, as well as between the admin and faculty teams while bringing more awareness around the rank dynamics as they occur in different relationship contexts in the school.

In this period, the faculty lost a dear member Iona Fredenburgh who was actively involved in running the school until the last phase of her life. Her departure was deeply felt among students and colleagues. The handover of students who worked with Iona was carefully done with consideration and reflection on each student's situation and needs.

Risk policy statement

The charity's management committee believes that effective risk management is essential to strong leadership and governance. It should be a core component of decision-making and integrated into both strategic and operational planning.

All new activities and projects will undergo risk assessment to ensure they align with the charity's mission and objectives. Identified risks and opportunities will be evaluated, analysed and communicated at the appropriate level. A risk register highlighting key strategic risks is maintained and reviewed at least twice a year, or more frequently for volatile risks.

The charity will consistently evaluate and monitor the effectiveness of its risk management framework, making updates as necessary. Regular reports will be presented to the trustees, detailing significant and emerging risks requiring priority action for improved control.

Financial review

Numbers of students fell over 24/25 with 7 students either going on sabbatical or leaving the training. This led to a decrease in income in the year, to a total of £215,866 compared with £284,820 in 23/24. The decrease was recognised in the year and faculty made every effort to cut back and expenditure was decreased to £229,383 in the year, compared with £273,293 in 23/24. An annual course was held but was low in numbers. However, income from the annual intensive course from public attendance increased our overall income. The School continues to offer a bursary system to support and increase diversity of access to the training.

The overall results for the year show a deficit of £13,517 (23/24: surplus of £11,527), which is split between a restricted deficit of £1,940 and unrestricted deficit of £11,577.

Principal funding sources

The principal funding sources for the charity are currently by way of training income from seminars and courses carried on in furtherance of the charity's objectives.

The Research Society for Process Oriented Psychology (UK) Ltd

Report of the trustees

For the year ended 31 August 2025

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a general policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure. Based on 2024-25 expenditure, this would be between £57,346 and £114,692. The charity's unrestricted general reserves at year end were £99,201, within the policy targets.

The trustees have also agreed that these parameters may be varied based on an annual risk management exercise conducted as part of the annual review of the Business Plan.

Whilst the financial strategy has previously been to build reserves, the objective going forward is to monitor the finances closely through the year and continue to curtail activities and expenditure when necessary. A longer term financial strategy is being reviewed, to be discussed at upcoming committee meetings.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The Research Society for Process Oriented Psychology (UK) Ltd

Report of the trustees

For the year ended 31 August 2025

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 25 November 2025 and signed on their behalf by

Faiza Khokhar

Faiza Khokhar - Trustee

Independent examiner's report

To the trustees of

The Research Society for Process Oriented Psychology (UK) Ltd

I report to the trustees on my examination of the accounts of The Research Society for Process Oriented Psychology (UK) Ltd (the charitable company) for the year ended 31 August 2025, which are set out on pages 8 to 16.

Responsibilities and basis of report

As the trustees of the charitable 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 charitable 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 the charitable company'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 statement

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

- (1) accounting records were not kept in respect of the charitable 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.

Dougal Howard

Date: 25 November 2025

Dougal Howard ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

The Research Society for Process Oriented Psychology (UK) Ltd

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 August 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Income from:					
Donations		60	-	60	511
Charitable activities	3	<u>-</u>	<u>215,806</u>	<u>215,806</u>	<u>284,309</u>
Total income		<u>60</u>	<u>215,806</u>	<u>215,866</u>	<u>284,820</u>
Expenditure on:					
Raising funds		-	316	316	329
Charitable activities		<u>-</u>	<u>229,067</u>	<u>229,067</u>	<u>272,964</u>
Total expenditure	4	<u>-</u>	<u>229,383</u>	<u>229,383</u>	<u>273,293</u>
Net income / (expenditure)		60	(13,577)	(13,517)	11,527
Transfers between funds	12	(2,000)	2,000	-	-
Net movement of funds	5	(1,940)	(11,577)	(13,517)	11,527
Reconciliation of funds:					
Total funds brought forward		<u>10,628</u>	<u>110,778</u>	<u>121,406</u>	<u>109,879</u>
Total funds carried forward		<u><u>8,688</u></u>	<u><u>99,201</u></u>	<u><u>107,889</u></u>	<u><u>121,406</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 12 to the accounts.

The Research Society for Process Oriented Psychology (UK) Ltd

Balance sheet

As at 31 August 2025

	Note	£	2025 £	2024 £
Current assets				
Debtors	8	14,661		6,858
Cash at bank and in hand		<u>110,572</u>		<u>127,490</u>
		125,233		134,348
Liabilities				
Creditors: amounts falling due within 1 year	9	<u>(17,344)</u>		<u>(12,942)</u>
Net current assets			<u>107,889</u>	<u>121,406</u>
Net assets	11		<u>107,889</u>	<u>121,406</u>
Funds	12			
Restricted funds			8,688	10,628
Unrestricted funds				
General funds			<u>99,201</u>	<u>110,778</u>
Total charity funds			<u>107,889</u>	<u>121,406</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 25 November 2025 and signed on their behalf by

Faiza Khokhar

Faiza Khokhar - Trustee

The Research Society for Process Oriented Psychology (UK) Ltd

Notes to the financial statements

For the year ended 31 August 2025

1. Accounting policies

a) Basis of preparation and general information

The Research Society for Process Oriented Psychology (UK) Ltd is a charitable company limited by guarantee registered in England and Wales. The registered office address is 27 Old Gloucester Street, London, WC1N 3AX.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Research Society for Process Oriented Psychology (UK) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of provision of course delivery is deferred until criteria for income recognition are met.

d) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Notes to the financial statements

For the year ended 31 August 2025

1. Accounting policies (continued)

f) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities, as this forms the majority of the charity's expenditure.

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

k) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

The Research Society for Process Oriented Psychology (UK) Ltd

Notes to the financial statements

For the year ended 31 August 2025

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2024 Total £
Income from:			
Donations	511	-	511
Charitable activities	-	284,309	284,309
Total income	511	284,309	284,820
Expenditure on:			
Raising funds	-	329	329
Charitable activities	-	272,964	272,964
Total expenditure	-	273,293	273,293
Net income and net movement in funds	511	11,016	11,527

3. Income from charitable activities

	2025 Total £	2024 Total £
Annual fees and levies	6,720	6,808
Events	209,086	277,501
Total income from charitable activities	215,806	284,309

In the current and prior periods all income from charitable activities was unrestricted.

The Research Society for Process Oriented Psychology (UK) Ltd

Notes to the financial statements

For the year ended 31 August 2025

4. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2025 Total £
Post holder fees	-	43,170	-	43,170
Faculty development	-	14,328	-	14,328
Office costs	-	-	1,420	1,420
Website and publicity	316	-	574	890
Insurance	-	-	800	800
Events	-	158,372	-	158,372
UKCP membership	-	5,844	-	5,844
Other expenses	-	-	1,200	1,200
Legal and professional	-	-	2,854	2,854
Bank charges	-	-	278	278
Bad debt	-	227	-	227
Sub-total	316	221,941	7,126	229,383
Allocation of support and governance costs	-	7,126	(7,126)	-
Total expenditure	316	229,067	-	229,383

Total governance costs were £2,854 (2024: £2,700).

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Post holder fees	-	55,945	-	55,945
Faculty development	-	17,573	-	17,573
Office costs	-	-	1,550	1,550
Website and publicity	329	-	1,117	1,446
Insurance	-	-	616	616
Events	-	189,645	-	189,645
UKCP membership	-	2,325	-	2,325
Other expenses	-	-	1,273	1,273
Legal and professional	-	-	2,700	2,700
Bank charges	-	-	220	220
Sub-total	329	265,488	7,476	273,293
Allocation of support and governance costs	-	7,476	(7,476)	-
Total expenditure	329	272,964	-	273,293

The Research Society for Process Oriented Psychology (UK) Ltd

Notes to the financial statements

For the year ended 31 August 2025

5. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	329	280
Independent examiner's remuneration:		
▪ Independent examination (excluding VAT)	<u>2,350</u>	<u>2,250</u>

One trustee was reimbursed £329 for travel expenses in the current year (2024: two trustees were reimbursed £280 for travel expenses).

6. Staff costs and numbers

The charity does not employ any staff, contracting workers on a freelance basis.

The key management personnel of the charitable company comprise the trustees, none of whom are remunerated.

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8. Debtors

	2025 £	2024 £
Trade debtors	1,561	2,581
Prepayments	<u>13,100</u>	<u>4,277</u>
	<u>14,661</u>	<u>6,858</u>

9. Creditors: amounts due within 1 year

	2025 £	2024 £
Trade creditors	7,089	9,337
Accruals	2,820	2,700
Deferred income (see note 10)	<u>7,435</u>	<u>905</u>
	<u>17,344</u>	<u>12,942</u>

The Research Society for Process Oriented Psychology (UK) Ltd

Notes to the financial statements

For the year ended 31 August 2025

10. Deferred income

	2025	2024
	£	£
At 1 September 2024	905	29,757
Deferred during the year	7,435	905
Released during the year	(905)	(29,757)
At 31 August 2025	<u>7,435</u>	<u>905</u>

Deferred income relates to course fees invoiced in advance.

11. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Current assets	8,688	116,545	125,233
Current liabilities	-	(17,344)	(17,344)
Net assets at 31 August 2025	<u>8,688</u>	<u>99,201</u>	<u>107,889</u>
Prior period comparative			
	Restricted funds £	General funds £	Total funds £
Current assets	10,628	123,720	134,348
Current liabilities	-	(12,942)	(12,942)
Net assets at 31 August 2024	<u>10,628</u>	<u>110,778</u>	<u>121,406</u>

The Research Society for Process Oriented Psychology (UK) Ltd

Notes to the financial statements

For the year ended 31 August 2025

12. Movements in funds

	At 1 September 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2025 £
Restricted funds					
Edna Holt Memorial Bursary Fund	10,628	60	-	(2,000)	8,688
Total restricted funds	10,628	60	-	(2,000)	8,688
Unrestricted funds					
General funds	110,778	215,806	(229,383)	2,000	99,201
Total unrestricted funds	110,778	215,806	(229,383)	2,000	99,201
Total funds	121,406	215,866	(229,383)	-	107,889

Purposes of restricted funds

Edna Holt Memorial Bursary Fund A fund consisting of charitable donations used to fund Processwork UK bursaries.

Transfers

A transfer of £2,000 was made in the year from the Edna Holt Memorial Bursary Fund to General funds to reflect the bursaries awarded to students in the year.

Prior period comparative

	At 1 September 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2024 £
Restricted funds					
Edna Holt Memorial Bursary Fund	10,117	511	-	-	10,628
Total restricted funds	10,117	511	-	-	10,628
Unrestricted funds					
General funds	99,762	284,309	(273,293)	-	110,778
Total unrestricted funds	99,762	284,309	(273,293)	-	110,778
Total funds	109,879	284,820	(273,293)	-	121,406

13. Related party transactions

There were no related party transactions in the current or prior period.

THE RESEARCH SOCIETY FOR PROCESS ORIENTED PSYCHOLOGY (UK) LTD

England & Wales - Charity number 1107684

Accounts

Company no. 04794982
Charity no. 1107684

**The Research Society for Process
Oriented Psychology (UK) Ltd
Report and Unaudited Financial
Statements
31 August 2024**

The Research Society for Process Oriented Psychology (UK) Ltd

Reference and administrative details

For the year ended 31 August 2024

Company number	04794982
Charity number	1107684
Registered office and operational address	27 Old Gloucester Street London WC1N 3AX
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: M Fitter M Gent F Khokhar A Spencer
Company secretary	S Karia
Bankers	The Co-Operative Bank Plc P.O Box 250 Skelmersdale WN8 6WT
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

The Research Society for Process Oriented Psychology (UK) Ltd

Report of the trustees

For the year ended 31 August 2024

The trustees present their report along with the financial statements of the charity for the year ended 31 August 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 11 June 2003 and registered as a charity on 18 January 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The organisation is managed by the RSPOPUK Committee (subsequently referred to as the management committee), which is made up of its trustees, non-trustee role holders and other committee members.

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

Public benefit statement

The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when determining the charity's activities.

Objectives and activities

The charity's objects and principal activities are to:

- advance education and training for the benefit of the public in the fields of process-oriented psychology; and
- promote physical and mental health and the wellbeing of the public in particular through understanding and working with the processes operating within the lives of people and their environment.

Achievements and performance

Leadership

During this period, we have continued our gradual transition in the management of the school to our new school structure based on a holocratic / sociocratic system. The implementation of the new school structure started in January 2022 and has now replaced the steering group model. During this financial year, the circles have gradually taken on more responsibilities and tasks and new circles have been populated and started working.

The new structure has involved devolving responsibility to small circles, which have oversight and accountability for defined tasks and decisions. For example, the finance and remuneration committee has oversight of decisions relating to financial principles and processes. The Organisational Structure development circle meets weekly to review and update the structure, this enabled us to identify what needed focusing on e.g. the UKCP reaccreditation circle, bringing timely attention to support the circle to complete its accountable function. Regular meetings with standing agendas ensure that circles have the opportunity to report into the core faculty circle and also the school coordination circle.

The Research Society for Process Oriented Psychology (UK) Ltd

Report of the trustees

For the year ended 31 August 2024

Effective circles have a lead link who is the liaison person and is responsible for communicating with other circles. The new circles are designed to harness the collective wisdom of our membership by involving faculty, students and the trustees in some of the circle processes.

In April, our school manager began a period of maternity leave. In her place we recruited two people - an interim School Manager, and an interim Finance Manager. With a one-month handover period they both settled into the evolving structure.

Report on activities curriculum and programme

The bespoke programme for the academic year (2023-24) was created and implemented by faculty, supporting learning opportunities for all students in each phase of their study. As well as focused learning for students in phase 1 and phase 2 students following either the WorldWork or psychotherapy diploma track.

Throughout the curriculum, we have continued to build awareness of the long-standing and pervasive nature of structural racism and structural discrimination, in order to develop skills that are needed to facilitate within the communities where we live and work. This year we continued this by offering classes on racism, misogyny and sexism.

Annual course and new diploma cohort

We ran a successful one-year training 'Awareness matter' in January 2023, with 21 people attending the training. From this, 7 students were accepted onto the diploma training in September 2023.

Exams

We had two phase 1 exam sittings during the year, with three students progressing to phase 2 of their studies over this period.

We also held the phase 2 exams in person in Edinburgh during the summer term of 2024. There were three candidates, 2 gained their diploma and 1 was given a condition. Congratulations to all the students.

Risk policy statement

The charity's management committee believes that effective risk management is essential to strong leadership and governance. It should be a core component of decision-making and integrated into both strategic and operational planning.

All new activities and projects will undergo risk assessment to ensure they align with the charity's mission and objectives. Identified risks and opportunities will be evaluated, analysed and communicated at the appropriate level. A risk register highlighting key strategic risks is maintained and reviewed at least twice a year, or more frequently for volatile risks.

The charity will consistently evaluate and monitor the effectiveness of its risk management framework, making updates as necessary. Regular reports will be presented to the trustees, detailing significant and emerging risks requiring priority action for improved control.

Financial review

The results for the year show an unrestricted surplus of £11,016.

The Research Society for Process Oriented Psychology (UK) Ltd

Report of the trustees

For the year ended 31 August 2024

Principal funding sources

The principal funding sources for the charity are currently by way of training income from seminars and courses carried on in furtherance of the charity's objectives.

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a general policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure. Based on 2024 expenditure this would be between £68,323 and £136,647. The charity's unrestricted general reserves at year end were £110,778 within the policy targets.

The trustees have also agreed that these parameters may be varied based on an annual risk management exercise conducted as part of the annual review of the Business Plan.

The school is growing, there is increasing demand for the education it offers. It has invested in curriculum development and teaching capacity to enable this expansion and, in line with its diversity values, has set up a bursary system to increase the diversity of access to the training.

The strategy is to continue to build reserves slowly through planned operating surpluses. In the short term, the trustees have considered the extent to which existing activities and expenditure could be curtailed, should circumstances make it necessary.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Research Society for Process Oriented Psychology (UK) Ltd

Report of the trustees

For the year ended 31 August 2024

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 25 January 2025 and signed on their behalf by

Mike Fitter - Trustee

Independent examiner's report

To the trustees of

The Research Society for Process Oriented Psychology (UK) Ltd

I report to the trustees on my examination of the accounts of The Research Society for Process Oriented Psychology (UK) Ltd (the charitable company) for the year ended 31 August 2024, which are set out on pages 7 to 15.

Responsibilities and basis of report

As the trustees of the charitable 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 charitable 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 the charitable company'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 statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

- (1) accounting records were not kept in respect of the charitable 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.

Date: 25 January 2025

Rob Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

The Research Society for Process Oriented Psychology (UK) Ltd

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 August 2024

	Note	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Income from:					
Donations		511	-	511	552
Charitable activities	3	<u>-</u>	<u>284,309</u>	<u>284,309</u>	<u>267,246</u>
Total income		<u>511</u>	<u>284,309</u>	<u>284,820</u>	<u>267,798</u>
Expenditure on:					
Raising funds		-	329	329	126
Charitable activities		<u>-</u>	<u>272,964</u>	<u>272,964</u>	<u>253,315</u>
Total expenditure	4	<u>-</u>	<u>273,293</u>	<u>273,293</u>	<u>253,441</u>
Net income and net movement in funds	5	511	11,016	11,527	14,357
Reconciliation of funds:					
Total funds brought forward		<u>10,117</u>	<u>99,762</u>	<u>109,879</u>	<u>95,522</u>
Total funds carried forward		<u><u>10,628</u></u>	<u><u>110,778</u></u>	<u><u>121,406</u></u>	<u><u>109,879</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 12 to the accounts.

The Research Society for Process Oriented Psychology (UK) Ltd

Balance sheet

As at 31 August 2024

	Note	£	2024 £	2023 £
Current assets				
Debtors	8	6,858		17,312
Cash at bank and in hand		<u>127,490</u>		<u>144,579</u>
		134,348		161,891
Liabilities				
Creditors: amounts falling due within 1 year	9	<u>(12,942)</u>		<u>(52,012)</u>
Net current assets			121,406	109,879
Net assets	11		121,406	<u>109,879</u>
Funds	12			
Restricted funds			10,628	10,117
Unrestricted funds				
General funds			110,778	<u>99,762</u>
Total charity funds			121,406	<u>109,879</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 25 January 2025 and signed on their behalf by

Mike Fitter - Trustee

The Research Society for Process Oriented Psychology (UK) Ltd

Notes to the financial statements

For the year ended 31 August 2024

1. Accounting policies

a) Basis of preparation and general information

The Research Society for Process Oriented Psychology (UK) Ltd is a charitable company limited by guarantee registered in England and Wales. The registered office address is 27 Old Gloucester Street, London, WC1N 3AX.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Research Society for Process Oriented Psychology (UK) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of provision of course delivery is deferred until criteria for income recognition are met.

d) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Notes to the financial statements

For the year ended 31 August 2024

1. Accounting policies (continued)

f) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities, as this forms the majority of the charity's expenditure.

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

k) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

The Research Society for Process Oriented Psychology (UK) Ltd

Notes to the financial statements

For the year ended 31 August 2024

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2023 Total £
Income from:			
Donations	552	-	552
Charitable activities	-	267,246	267,246
Total income	552	267,246	267,798
Expenditure on:			
Raising funds	-	126	126
Charitable activities	1,000	252,315	253,315
Total expenditure	1,000	252,441	253,441
Net income / (expenditure) and net movement in funds	(448)	14,805	14,357

3. Income from charitable activities

	2024 Total £	2023 Total £
Annual fees and levies	6,808	6,464
Events	277,501	260,782
Total income from charitable activities	284,309	267,246

In the current and prior periods all income from charitable activities was unrestricted.

The Research Society for Process Oriented Psychology (UK) Ltd

Notes to the financial statements

For the year ended 31 August 2024

4. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Post holder fees	-	55,945	-	55,945
Faculty development	-	17,573	-	17,573
Office costs	-	-	1,550	1,550
Website and publicity	329	-	1,117	1,446
Insurance	-	-	616	616
Events	-	189,645	-	189,645
UKCP membership	-	2,325	-	2,325
Other expenses	-	-	1,273	1,273
Legal and professional	-	-	2,700	2,700
Bank charges	-	-	220	220
Sub-total	329	265,488	7,476	273,293
Allocation of support and governance costs	-	7,476	(7,476)	-
Total expenditure	329	272,964	-	273,293

Total governance costs were £2,700 (2023: £2,580).

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Post holder fees	-	45,196	-	45,196
Faculty development	-	19,679	-	19,679
Office costs	-	-	1,126	1,126
Website and publicity	126	-	2,235	2,361
Insurance	-	-	612	612
Events	-	161,897	-	161,897
UKCP membership	-	1,722	-	1,722
Other expenses	-	-	18,315	18,315
Legal and professional	-	-	2,353	2,353
Bank charges	-	-	180	180
Sub-total	126	228,494	24,821	253,441
Allocation of support and governance costs	-	24,821	(24,821)	-
Total expenditure	126	253,315	-	253,441

The Research Society for Process Oriented Psychology (UK) Ltd

Notes to the financial statements

For the year ended 31 August 2024

5. Net movement in funds

This is stated after charging:

	2024	2023
	£	£
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	280	Nil
Independent examiner's remuneration:		
▪ Independent examination (including VAT)	<u>2,700</u>	<u>2,580</u>

Two trustees were reimbursed £280 for travel expenses in the current year (2023: nil).

6. Staff costs and numbers

The charity does not employ any staff, contracting workers on a freelance basis.

The key management personnel of the charitable company comprise the trustees, none of whom are remunerated.

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8. Debtors

	2024	2023
	£	£
Trade debtors	2,581	3,842
Prepayments	<u>4,277</u>	<u>13,470</u>
	<u>6,858</u>	<u>17,312</u>

9. Creditors: amounts due within 1 year

	2024	2023
	£	£
Trade creditors	9,337	19,675
Accruals	2,700	2,580
Other creditors	905	-
Deferred income (see note 10)	<u>-</u>	<u>29,757</u>
	<u>12,942</u>	<u>52,012</u>

The Research Society for Process Oriented Psychology (UK) Ltd

Notes to the financial statements

For the year ended 31 August 2024

10. Deferred income

	2024	2023
	£	£
At 1 September 2023	29,757	17,843
Deferred during the year	-	29,757
Released during the year	<u>(29,757)</u>	<u>(17,843)</u>
At 31 August 2024	<u>-</u>	<u>29,757</u>

Deferred income relates to course fees invoiced in advance.

11. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Current assets	10,628	123,720	134,348
Current liabilities	<u>-</u>	<u>(12,942)</u>	<u>(12,942)</u>
Net assets at 31 August 2024	<u>10,628</u>	<u>110,778</u>	<u>121,406</u>
 Prior period comparative			
	Restricted funds £	General funds £	Total funds £
Current assets	10,117	151,774	161,891
Current liabilities	<u>-</u>	<u>(52,012)</u>	<u>(52,012)</u>
Net assets at 31 August 2023	<u>10,117</u>	<u>99,762</u>	<u>109,879</u>

The Research Society for Process Oriented Psychology (UK) Ltd

Notes to the financial statements

For the year ended 31 August 2024

12. Movements in funds

	At 1 September 2023 £	Income £	Expenditure £	At 31 August 2024 £
Restricted funds				
Edna Holt Memorial Bursary Fund	10,117	511	-	10,628
Total restricted funds	10,117	511	-	10,628
Unrestricted funds				
General funds	99,762	284,309	(273,293)	110,778
Total unrestricted funds	99,762	284,309	(273,293)	110,778
Total funds	109,879	284,820	(273,293)	121,406

Purposes of restricted funds

Edna Holt Memorial Bursary Fund A fund consisting of charitable donations used to fund Processwork UK bursaries.

Prior period comparative

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 2023 £
Restricted funds				
Edna Holt Memorial Bursary Fund	10,565	552	(1,000)	10,117
Total restricted funds	10,565	552	(1,000)	10,117
Unrestricted funds				
General funds	84,957	267,246	(252,441)	99,762
Total unrestricted funds	84,957	267,246	(252,441)	99,762
Total funds	95,522	267,798	(253,441)	109,879

13. Related party transactions

There were no related party transactions in the current or prior period.

THE RESEARCH SOCIETY FOR PROCESS ORIENTED PSYCHOLOGY (UK) LTD

England & Wales - Charity number 1107684

Accounts

Company no. 04794982
Charity no. 1107684

**The Research Society for Process
Oriented Psychology (UK) Ltd
Report and Unaudited Financial
Statements
31 August 2023**

The Research Society for Process Oriented Psychology (UK) Ltd

Reference and administrative details

For the year ended 31 August 2023

Company number	04794982
Charity number	1107684
Registered office and operational address	27 Old Gloucester Street London WC1N 3AX
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: M Fitter (appointed 1 September 2022) M Gent O Hughes (resigned 13 March 2023) F Khokhar (appointed 21 July 2023) A Spencer
Company secretary	S Karia
Bankers	The Co-Operative Bank Plc P.O Box 250 Skelmersdale WN8 6WT
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

The Research Society for Process Oriented Psychology (UK) Limited

Report of the trustees

For the year ended 31 August 2023

The trustees present their report along with the financial statements of the charity for the year ended 31 August 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 11 June 2003 and registered as a charity on 18 January 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The organisation is managed by the RSPOPUK Committee (subsequently referred to as the management committee), which is made up of its trustees, non-trustee role holders and other committee members.

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

Financial review

The results for the year show an unrestricted surplus of £14,805.

Principal funding sources

The principal funding sources for the charity are currently by way of training income from seminars and courses carried on in furtherance of the charity's objectives.

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a general policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure, based on 2023 expenditure this would be between £63,360 and £126,720. The charity's unrestricted general reserves at year end were £99,762, within the policy targets.

The trustees have also agreed that these parameters may be varied based on an annual risk management exercise carried out as part of the annual review of the Business Plan.

The school is growing, there is increasing demand for the education it offers. It has invested in curriculum development and teaching capacity to enable this expansion and, in line with its diversity values, has set up a bursary system to increase the diversity of access to the training.

The strategy is to continue to build reserves slowly through planned operating surpluses. In the short term, the trustees have considered the extent to which existing activities and expenditure could be curtailed, should circumstances make it necessary.

The Research Society for Process Oriented Psychology (UK) Limited

Report of the trustees

For the year ended 31 August 2023

Objectives and activities

The charity's objects and principal activities are to:

- advance education and training for the benefit of the public in the fields of process-oriented psychology; and
- promote physical and mental health and the wellbeing of the public in particular through understanding and working with the processes operating within the lives of people and their environment.

Achievements and performance

Leadership

During this period, we have continued our gradual transition in the management of the school to a new school structure based on a holocratic / sociocratic system. The implementation of the new school structure started in January 2022, and had largely replaced the steering group model from May 2022. During this financial year, the circles gradually have taken on more responsibilities and tasks and new circles have been populated and started working.

The new structure has involved devolving responsibility to small groupings or “circles” which have oversight and accountability for defined tasks and decisions. For example, the finance and remuneration committee has oversight of decisions relating to financial principles and processes and the bursary committee has responsibility for awarding bursaries. Regular meetings with standing agendas ensure that circles have the opportunity to report into the core faculty circle and also the school coordination circle. Along with the RSPOP UK committee and the council of elders circle, these four circles have the overall oversight of the organisation. Each circle has a lead link who is the liaison person and is responsible for communicating with other circles. The new circles are also designed to harness the collective wisdom of our membership by involving students and alumni in the some of the circle processes.

Report on activities curriculum and programme

The programme for the academic year (2022-23) was implemented with shared learning opportunities for all students as well as focused learning for students in phase 1 and phase 2 and students following the Worldwork or the psychotherapy diploma tracks.

Throughout the curriculum, we are continuing to build awareness of the long-standing and pervasive nature of structural racism and structural discrimination, in order to develop skills that are needed to facilitate within the communities where we live and work. This year we have offered classes on disability awareness and class discrimination as well as continued focus on racism. In the next year we will continue this by offering classes on misogyny and sexism, racism and homophobia.

One year course and new diploma cohort

The school portal has been redeveloped and expanded to support students to now track their study progress with their study committees and to ease our administrative procedures. The portal is accessible to all students and faculty members and contains all the vital school documents.

One year course and new diploma cohort

We ran a successful one year training (Awareness Matters) with 21 students during the year. From this, eight students applied to, were accepted onto and started the diploma training in September 2023.

The Research Society for Process Oriented Psychology (UK) Limited

Report of the trustees

For the year ended 31 August 2023

External moderator and external examiner

Bogna Szymkiewicz (a very experienced Processwork diplomate and co-founder of the first Processwork school in Poland) joined us during the year as external examiner, examining our phase 2 exams.

We are still looking for an appropriate person to be our external moderator.

Exams

We had two phase 1 exam sittings during the year, with six students progressing to phase 2 of their studies over this period.

We held the phase 2 exams in person in London during the summer term of 2023. The candidates all performed well, and all four graduated from the diploma. Congratulations to them all.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The Research Society for Process Oriented Psychology (UK) Limited

Report of the trustees

For the year ended 31 August 2023

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 11 December 2023 and signed on their behalf by

M J Fitter

Mike Fitter - Trustee

Independent examiner's report

To the trustees of

The Research Society for Process Oriented Psychology (UK) Ltd

I report to the trustees on my examination of the accounts of The Research Society for Process Oriented Psychology (UK) Ltd (the charitable company) for the year ended 31 August 2023, which are set out on pages 7 to 16.

Responsibilities and basis of report

As the trustees of the charitable 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 charitable 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 the charitable company'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.

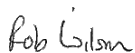
Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

- (1) accounting records were not kept in respect of the charitable 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.



Date: 11 December 2023

Rob Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

The Research Society for Process Oriented Psychology (UK) Ltd

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 August 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income from:					
Donations		552	-	552	587
Charitable activities	3	<u>-</u>	<u>267,246</u>	<u>267,246</u>	<u>225,060</u>
Total income		<u>552</u>	<u>267,246</u>	<u>267,798</u>	<u>225,647</u>
Expenditure on:					
Raising funds		-	126	126	72
Charitable activities		<u>1,000</u>	<u>252,315</u>	<u>253,315</u>	<u>228,063</u>
Total expenditure	4	<u>1,000</u>	<u>252,441</u>	<u>253,441</u>	<u>228,135</u>
Net income / (expenditure) and net movement in funds	5	(448)	14,805	14,357	(2,488)
Reconciliation of funds:					
Total funds brought forward		<u>10,565</u>	<u>84,957</u>	<u>95,522</u>	<u>98,010</u>
Total funds carried forward		<u><u>10,117</u></u>	<u><u>99,762</u></u>	<u><u>109,879</u></u>	<u><u>95,522</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 12 to the accounts.

The Research Society for Process Oriented Psychology (UK) Ltd

Balance sheet

As at 31 August 2023

	Note	£	2023 £	2022 £
Current assets				
Debtors	8	17,312		2,953
Cash at bank and in hand		<u>144,579</u>		<u>123,744</u>
		161,891		126,697
Liabilities				
Creditors: amounts falling due within 1 year	9	<u>(52,012)</u>		<u>(31,175)</u>
Net current assets			<u>109,879</u>	<u>95,522</u>
Net assets	11		<u>109,879</u>	<u>95,522</u>
Funds	12			
Restricted funds			10,117	10,565
Unrestricted funds				
General funds			<u>99,762</u>	<u>84,957</u>
Total charity funds			<u>109,879</u>	<u>95,522</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 11 December 2023 and signed on their behalf by

M J Fitter

Mike Fitter - Trustee

The Research Society for Process Oriented Psychology (UK) Ltd

Notes to the financial statements

For the year ended 31 August 2023

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Research Society for Process Oriented Psychology (UK) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of provision of course delivery is deferred until criteria for income recognition are met.

d) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of direct cost attributable to each activity. In the current and prior years this means 100% of the support costs have been allocated to charitable activities.

The Research Society for Process Oriented Psychology (UK) Ltd

Notes to the financial statements

For the year ended 31 August 2023

1. Accounting policies(continued)

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

h) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

i) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

j) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

The Research Society for Process Oriented Psychology (UK) Ltd

Notes to the financial statements

For the year ended 31 August 2023

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2022 Total £
Income from:			
Donations	552	35	587
Charitable activities	-	225,060	225,060
Total income	552	225,095	225,647
Expenditure on:			
Raising funds	-	72	72
Charitable activities	5,224	222,839	228,063
Total expenditure	5,224	222,911	228,135
Net income and net movement in funds	(4,672)	2,184	(2,488)

3. Income from charitable activities

	2023 Total £	2022 Total £
Annual fees and levies	6,464	7,289
Events	260,782	217,771
Total income from charitable activities	267,246	225,060

In the current and prior periods all income from charitable activities was unrestricted.

The Research Society for Process Oriented Psychology (UK) Ltd

Notes to the financial statements

For the year ended 31 August 2023

4. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Events	-	161,897	-	161,897
Post holder fees	-	45,196	-	45,196
Faculty development	-	19,679	-	19,679
Other expenses	-	-	18,315	18,315
Website and publicity	126	-	2,235	2,361
Legal and professional	-	-	2,353	2,353
UKCP membership	-	1,722	-	1,722
Office costs	-	-	1,126	1,126
Insurance	-	-	612	612
Bank charges	-	-	180	180
Office rent and rates	-	-	-	-
Sub-total	126	228,494	24,821	253,441
Allocation of support and governance costs	-	24,821	(24,821)	-
Total expenditure	126	253,315	-	253,441

Total governance costs were £2,580 (2022: £2,340)

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Events	-	148,952	-	148,952
Post holder fees	-	59,127	-	59,127
Insurance	-	5,297	-	5,297
Office costs	72	-	4,736	4,808
Office rent and rates	-	-	3,808	3,808
Legal and professional	-	-	2,828	2,828
UKCP membership	-	1,475	-	1,475
Other expenses	-	750	54	804
Website and publicity	-	-	494	494
Faculty development	-	401	-	401
Bank charges	-	-	141	141
Sub-total	72	216,002	12,061	228,135
Allocation of support and governance costs	-	12,061	(12,061)	-
Total expenditure	72	228,063	-	228,135

The Research Society for Process Oriented Psychology (UK) Ltd

Notes to the financial statements

For the year ended 31 August 2023

5. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration:		
▪ Independent examination (including VAT)	<u>2,580</u>	<u>2,340</u>

6. Staff costs and numbers

The charity does not employ any staff, contracting workers on a freelance basis.

The key management personnel of the charitable company comprise the trustees, none of whom are remunerated.

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

The Research Society for Process Oriented Psychology (UK) Ltd

Notes to the financial statements

For the year ended 31 August 2023

8. Debtors

	2023	2022
	£	£
Trade debtors	3,842	2,953
Prepayments	13,470	-
	17,312	2,953

9. Creditors : amounts due within 1 year

	2023	2022
	£	£
Trade creditors	19,675	10,992
Accruals	2,580	2,340
Deferred income (see note 10)	29,757	17,843
	52,012	31,175

10. Deferred income

	2023	2022
	£	£
At 1 September 2022	17,843	28,155
Deferred during the year	29,757	17,843
Released during the year	(17,843)	(28,155)
At 31 August 2023	29,757	17,843

Deferred income relates to fees received in advance of course delivery.

The Research Society for Process Oriented Psychology (UK) Ltd

Notes to the financial statements

For the year ended 31 August 2023

11. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Current assets	10,117	151,774	161,891
Current liabilities	-	(52,012)	(52,012)
Net assets at 31 August 2023	10,117	99,762	109,879
Prior period comparative			
	Restricted funds £	General funds £	Total funds £
Current assets	10,565	116,132	126,697
Current liabilities	-	(31,175)	(31,175)
Net assets at 31 August 2022	10,565	84,957	95,522

The Research Society for Process Oriented Psychology (UK) Ltd

Notes to the financial statements

For the year ended 31 August 2023

12. Movements in funds

	At 1 September 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2023 £
Restricted funds					
Edna Holt Memorial Bursary Fund	10,565	552	(1,000)	-	10,117
Total restricted funds	10,565	552	(1,000)	-	10,117
Unrestricted funds					
General funds	84,957	267,246	(252,441)	-	99,762
Total unrestricted funds	84,957	267,246	(252,441)	-	99,762
Total funds	95,522	267,798	(253,441)	-	109,879

Purposes of restricted funds

Edna Holt Memorial Bursary Fund	A fund consisting of charitable donations used to fund Processwork UK bursaries.
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Prior period comparative

	At 1 September 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2022 £
Restricted funds					
Worldwork Fund	5,224	-	(5,224)	-	-
Edna Holt Memorial Bursary Fund	10,013	552	-	-	10,565
Total restricted funds	15,237	552	(5,224)	-	10,565
Unrestricted funds					
General funds	82,773	225,095	(222,911)	-	84,957
Total unrestricted funds	82,773	225,095	(222,911)	-	84,957
Total funds	98,010	225,647	(228,135)	-	95,522

13. Related party transactions

There were no related party transactions in the current or prior period.

Accounts

Company no. 04794982
Charity no. 1107684

**The Research Society for Process
Oriented Psychology (UK) Limited**

**Report and Unaudited Financial
Statements**

31 August 2022

The Research Society for Process Oriented Psychology (UK) Limited

Reference and administrative details

For the year ended 31 August 2022

Company number	04794982
Charity number	1107684
Registered office and operational address	27 Old Gloucester Street London WC1N 3AX
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: M Fitter (appointed 1 September 2022) M Gent O Hughes (resigned 13 March 2023) A Spencer
Company secretary	S Karia
Bankers	The Co-Operative Bank Plc P.O Box 250 Skelmersdale WN8 6WT
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

The Research Society for Process Oriented Psychology (UK) Limited

Report of the trustees

For the year ended 31 August 2022

The trustees present their report along with the financial statements of the charity for the year ended 31 August 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 11 June 2003 and registered as a charity on 18 January 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The organisation is managed by the RSPOPUK Committee (subsequently referred to as the management committee), which is made up of its trustees, non-trustee role holders and other committee members.

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

Financial review

The results for the year show an unrestricted surplus of £2,184. The overall deficit was £2,488, relating to a transfer of funds from the Worldwork Fund to a partner organisation, which resulted in a restricted deficit of £4,672.

Principal funding sources

The principal funding sources for the charity are currently by way of training income from seminars and courses carried on in furtherance of the charity's objectives.

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a general policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure, based on 2022 expenditure this would be between £57,034 and £114,068. The charity's unrestricted general reserves at year end were £84,957, within the policy targets.

The trustees have also agreed that these parameters may be varied based on an annual risk management exercise carried out as part of the annual review of the Business Plan.

The school is growing, there is increasing demand for the education it offers. It has invested in curriculum development and teaching capacity to enable this expansion and, in line with its diversity values, has set up a bursary system to increase the diversity of access to the training.

The strategy is to continue to build reserves slowly through planned operating surpluses. In the short term, the trustees have considered the extent to which existing activities and expenditure could be curtailed, should circumstances make it necessary.

The Research Society for Process Oriented Psychology (UK) Limited

Report of the trustees

For the year ended 31 August 2022

Objectives and activities

The charity's objects and principal activities are to:

- advance education and training for the benefit of the public in the fields of process-oriented psychology; and
- promote physical and mental health and the wellbeing of the public in particular through understanding and working with the processes operating within the lives of people and their environment.

Achievements and performance

Leadership

This is a period where there has been a gradual transition in the management of the school from the steering group model to a new school structure based on a holocratic / sociocratic system. The implementation of the new school structure started in January 2022, and largely replaced the steering group model from May 2022.

Our co-directors stepped back from their leadership roles during the year but have remained highly supportive figures in the background. We are grateful to them both for their many years of dedication and commitment and their inspiring work for the school.

The school manager, who was recruited in the previous financial year, has been involved with the steering group, faculty and finance team in implementing key changes in the running of the school. A business development review was undertaken by the school manager and the treasurer during the year.

Report on activities curriculum and programme

The programme for the academic year (2021-22) was implemented with shared learning opportunities for all students as well as focused learning for students in phase 1 and phase 2 and students following the Worldwork or the psychotherapy diploma tracks.

Throughout the curriculum, we are continuing to build awareness of the long-standing and pervasive nature of structural racism and structural discrimination in order to develop skills that are needed to facilitate within the communities where we live and work. This year we have offered classes on gender identities and discrimination as well as continued focus on racism. In the next year we will continue this by offering classes on disability awareness and class discrimination.

Student portal

The school portal has been redeveloped and expanded to support students to now track their study progress with their study committees and to ease our administrative procedures. The portal is accessible to all students and faculty members and contains all the vital school documents.

One year course and new diploma cohort

We ran a successful one year training (Moving into Wholeness) with 16 students during the year. From this, 6 students applied to and were accepted onto the diploma training.

External moderator and external examiner

We are happy that Bogna Szymkiewicz (a very experienced Processwork diplomate and co-founder of the first Processwork school in Poland) agreed to be our external examiner.

We are still looking for an appropriate person to be our external moderator.

The Research Society for Process Oriented Psychology (UK) Limited

Report of the trustees

For the year ended 31 August 2022

Exams

We had two phase 1 exam sittings during the year, with 10 students progressing to phase 2 of their studies over this period.

We held the phase 2 exams in person in May 2022, which went very well and saw 2 students graduate from the diploma.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 16 May 2023 and signed on their behalf by



Mike Fitter - Trustee

Independent examiner's report

To the trustees of

The Research Society for Process Oriented Psychology (UK) Limited

I report to the trustees on my examination of the accounts of The Research Society for Process Oriented Psychology (UK) Limited (the charitable company) for the year ended 31 August 2022, which are set out on pages 6 to 15.

Responsibilities and basis of report

As the trustees of the charitable 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').

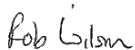
Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 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 statement

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

- (1) accounting records were not kept in respect of the charitable 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.



Date: 18 May 2023

Rob Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

The Research Society for Process Oriented Psychology (UK) Limited

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 August 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Income from:					
Donations		552	35	587	626
Charitable activities	3	<u>-</u>	<u>225,060</u>	<u>225,060</u>	<u>253,955</u>
Total income		<u>552</u>	<u>225,095</u>	<u>225,647</u>	<u>254,581</u>
Expenditure on:					
Raising funds		-	72	72	120
Charitable activities		<u>5,224</u>	<u>222,839</u>	<u>228,063</u>	<u>231,235</u>
Total expenditure	4	<u>5,224</u>	<u>222,911</u>	<u>228,135</u>	<u>231,355</u>
Net income / (expenditure) and net movement in funds	5	(4,672)	2,184	(2,488)	23,226
Reconciliation of funds:					
Total funds brought forward		<u>15,237</u>	<u>82,773</u>	<u>98,010</u>	<u>74,784</u>
Total funds carried forward		<u><u>10,565</u></u>	<u><u>84,957</u></u>	<u><u>95,522</u></u>	<u><u>98,010</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 12 to the accounts.

Prior period income and expenditure have been reclassified to reflect the requirements of the Charities SORP (FRS 102) and to be comparable with the current year. The restatements are purely reclassifications of income and expenditure and do not affect net income.

The Research Society for Process Oriented Psychology (UK) Limited

Balance sheet

As at 31 August 2022

	Note	£	2022 £	2021 £
Current assets				
Debtors	8	2,953		-
Cash at bank and in hand		<u>123,744</u>		<u>131,937</u>
		126,697		131,937
Liabilities				
Creditors: amounts falling due within 1 year	9	<u>(31,175)</u>		<u>(33,927)</u>
Net current assets			<u>95,522</u>	<u>98,010</u>
Net assets	11		<u><u>95,522</u></u>	<u><u>98,010</u></u>
Funds	12			
Restricted funds			10,565	15,237
Unrestricted funds				
General funds			<u>84,957</u>	<u>82,773</u>
Total charity funds			<u><u>95,522</u></u>	<u><u>98,010</u></u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 16 May 2023 and signed on their behalf by



Mike Fitter - Trustee

The Research Society for Process Oriented Psychology (UK) Limited

Notes to the financial statements

For the year ended 31 August 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Research Society for Process Oriented Psychology (UK) Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of provision of course delivery is deferred until criteria for income recognition are met.

d) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of direct cost attributable to each activity. In the current and prior years this means 100% of the support costs have been allocated to charitable

The Research Society for Process Oriented Psychology (UK) Limited

Notes to the financial statements

For the year ended 31 August 2022

1. Accounting policies(continued)

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

h) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade

2. Prior period comparatives: statement of financial activities

	Restricted	Unrestricted	2021 Total
	£	£	£
Income from:			
Donations	552	74	626
Charitable activities	-	253,955	253,955
Total income	<u>552</u>	<u>254,029</u>	<u>254,581</u>
Expenditure on:			
Raising funds	-	120	120
Charitable activities	-	231,235	231,235
Total expenditure	<u>-</u>	<u>231,355</u>	<u>231,355</u>
Net income and net movement in funds	<u>552</u>	<u>22,674</u>	<u>23,226</u>

The Research Society for Process Oriented Psychology (UK) Limited

Notes to the financial statements

For the year ended 31 August 2022

3. Income from charitable activities

	2022 Total £	2021 Total £
Annual fees and levies	7,289	41,216
Events	217,771	199,503
Contributions to costs	-	13,236
Total income from charitable activities	225,060	253,955

In the current and prior periods all income from charitable activities was unrestricted.

4. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Events	-	148,952	-	148,952
Post holder fees	-	59,127	-	59,127
Faculty development	-	401	-	401
Office costs	-	-	3,808	3,808
Website and publicity	72	-	4,736	4,808
Insurance	-	-	494	494
Transfers to partners	-	5,297	-	5,297
UKCP membership	-	1,475	-	1,475
Other expenses	-	750	54	804
Legal and professional	-	-	2,828	2,828
Bank charges	-	-	141	141
Sub-total	72	216,002	12,061	228,135
Allocation of support and governance costs	-	12,061	(12,061)	-
Total expenditure	72	228,063	-	228,135

Total governance costs were £2,340 (2021: £964)

The Research Society for Process Oriented Psychology (UK) Limited

Notes to the financial statements

For the year ended 31 August 2022

4. Total expenditure (continued)

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Events	-	159,449	-	159,449
Post holder fees	-	37,944	-	37,944
Faculty development	-	2,882	-	2,882
Office rent and rates	-	-	25,779	25,779
Office costs	-	-	1,392	1,392
Website and publicity	120	-	-	120
Insurance	-	-	375	375
UKCP membership	-	1,450	-	1,450
Other expenses	-	1,000	-	1,000
Legal and professional	-	-	488	488
Bank charges	-	-	476	476
Sub-total	120	202,725	28,510	231,355
Allocation of support and governance costs	-	28,510	(28,510)	-
Total expenditure	<u>120</u>	<u>231,235</u>	<u>-</u>	<u>231,355</u>

5. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration:		
▪ Independent examination (including VAT)	<u>2,340</u>	<u>488</u>

6. Staff costs and numbers

The charity does not employ any staff, contracting workers on a freelance basis.

The key management personnel of the charitable company comprise the trustees, none of whom are remunerated.

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

The Research Society for Process Oriented Psychology (UK) Limited

Notes to the financial statements

For the year ended 31 August 2022

8. Debtors

	2022 £	2021 £
Trade debtors	<u>2,953</u>	<u>-</u>
	<u>2,953</u>	<u>-</u>

9. Creditors : amounts due within 1 year

	2022 £	2021 £
Trade creditors	10,992	5,772
Accruals	2,340	-
Deferred income (see note 10)	<u>17,843</u>	<u>28,155</u>
	<u>31,175</u>	<u>33,927</u>

10. Deferred income

	2022 £	2021 £
At 1 September 2021	28,155	7,267
Deferred during the year	17,843	28,155
Released during the year	<u>(28,155)</u>	<u>(7,267)</u>
At 31 August 2022	<u>17,843</u>	<u>28,155</u>

Deferred income relates to fees received in advance of course delivery.

The Research Society for Process Oriented Psychology (UK) Limited

Notes to the financial statements

For the year ended 31 August 2022

11. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Current assets	10,565	116,132	126,697
Current liabilities	-	(31,175)	(31,175)
Net assets at 31 August 2022	10,565	84,957	95,522
Prior period comparative			
	Restricted funds £	General funds £	Total funds £
Current assets	15,237	116,700	131,937
Current liabilities	-	(33,927)	(33,927)
Net assets at 31 August 2021	15,237	82,773	98,010

The Research Society for Process Oriented Psychology (UK) Limited

Notes to the financial statements

For the year ended 31 August 2022

12. Movements in funds

	At 1 September 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2022 £
Restricted funds					
Worldwork Fund	5,224	-	(5,224)	-	-
Edna Holt Memorial Bursary Fund	10,013	552	-	-	10,565
Total restricted funds	15,237	552	(5,224)	-	10,565
Unrestricted funds					
General funds	82,773	225,095	(222,911)	-	84,957
Total unrestricted funds	82,773	225,095	(222,911)	-	84,957
Total funds	98,010	225,647	(228,135)	-	95,522

Purposes of restricted funds

Worldwork Fund A fund to finance "Worldwork" projects for the benefit of communities. The funds have been donated to a partner charity better placed currently to carry them out.

Edna Holt Memorial
Bursary Fund A fund consisting of charitable donations used to fund Processwork UK bursaries.

Prior period comparative

	At 1 September 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2021 £
Restricted funds					
Worldwork Fund	5,224	-	-	-	5,224
Edna Holt Memorial Bursary Fund	9,461	552	-	-	10,013
Total restricted funds	14,685	552	-	-	15,237
Unrestricted funds					
General funds	60,099	254,029	(231,355)	-	82,773
Total unrestricted funds	60,099	254,029	(231,355)	-	82,773
Total funds	74,784	254,581	(231,355)	-	98,010

The Research Society for Process Oriented Psychology (UK) Limited

Notes to the financial statements

For the year ended 31 August 2022

13. Related party transactions

There were no related party transactions in the current or prior period.

Accounts

**The Research Society for Process Oriented
Psychology (UK) Limited**

(Company Ltd by Guarantee Number 4794982)

(Registered Charity No. 1107684)

Financial statements

for the period ended 31 August 2021

Contents	Page
Legal Information	2
Trustees' report	3-6
Examiner's report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the accounts	10 -11

The Research Society for Process Oriented Psychology (UK) Limit

Legal Information

Trustees

Olufemi Hughes
Antonia Spencer
Martin Gent

Company Secretary

Sanjay Karia

School Co-Directors

Anup Karia
Iona Fredenburgh

External examiner

Vacant

External moderator

Tree Staunton (to June 2021)

Treasurer

Mike Fitter

Bookkeeper

Mandy Kinsella

Registered Charity number

1107684

Company Ltd by Guarantee number

4794982

Registered office

To October 2021
InterChange Studios
Hampstead Town Hall Centre
213 Haverstock Hill
London NW3 4QP

From October 2021
27 Old Gloucester Street
London
WC1N 3AX

Independent examiner

Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatria
CA7 2EL

Bank

Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

The Research Society for Process Oriented Psychology (UK) Limited

Trustees' report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and financial statements for the period ended 31 August 2021.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 11 June 2004 and registered as a charity on 18 January 2006. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The organisation is managed by the RSPOP UK Committee [subsequently referred to as the management Committee], which is made up of its trustees, non-trustee role holders and other Committee members.

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

Financial review

The results of the year show an overall surplus of £23,226 of which £22,674 is unrestricted funds.

Principal Funding Sources

The principal funding sources for the charity are currently by way of membership subscriptions and training income from seminars and courses carried on in furtherance of the charity's objectives.

Reserves Policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a general policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure.

The trustees have also agreed that these parameters may be varied based on an annual risk management exercise carried out as part of the annual review of the Business Plan.

The school is growing, there is increasing demand for the education it offers. It has invested in curriculum development and teaching capacity to enable this expansion and, in line with its diversity values, has set up a bursary system to increase the diversity of access to the training.

The strategy is to continue to build reserves slowly through planned operating surpluses. In the short term, the trustees have considered the extent to which existing activities and expenditure could be curtailed, should circumstances make it necessary. A cost containment mechanism on large events has been introduced. This reduces risk.

The Research Society for Process Oriented Psychology (UK) Limited

Trustees' report continued

Objectives and activities

The company's objects and principal activities are to:

Advance education and training for the benefit of the public in the fields of process oriented psychology

Promote physical and mental health and the wellbeing of the public in particular through understanding and working with the processes operating and within the lives of people and their environment.

In celebration of Jean-Claude Audergon

At the end of October 2020, Jean Claude Audergon, our beloved co-founder and elder passed away. It was too soon!

Our whole organization is what it is because of him (and his partner in everything, Arlene Audergon).

There are simply no words to describe the immense loss we continue to feel and the deepest gratitude to him for everything and his impact on all of us and on the organisation and process work community.

Many of us continue to feel his presence and spirit in everything we do and know this will continue.

Achievements and performance

A. Steering group

Iona Fredenburgh and Anup Karia have been working together closely on all aspects of running the school in conjunction with faculty and with the committee.

We are happy that we have a new School Manager, Hannah Spens Black who joined the team after a thorough application process. Her role includes overseeing and managing various aspects of running the school and she is currently in the midst of a Business Development Review. This reviews organisational systems and roles directly relevant to supporting the steering group and organisation.

B. Report on Activities

Curriculum and Programme

The programme for the academic year (2021-22) has been developed and includes a specific focus for both the Worldwork and Psychotherapy Diploma tracks. With the evolving situation around the pandemic, we are looking at and planning different models of meeting together as well as continuing some online learning.

In all of our curriculum, we are continuing to build awareness of the long-standing and pervasive nature of structural racism and structural discrimination in order to develop skills that are needed to facilitate within the communities where we live and work.

UKCP 5 year review

The quinquennial review took place in July 2020. The outcome was a strong endorsement of our ways of working. During this financial year we focused on completing the implementation of the review's requirements and recommendations.

Handbooks:

We have been working on the Phase 2 Worldwork track Handbook over this year and are excited that it is ready, on the website and sent to students.

The Research Society for Process Oriented Psychology (UK) Limited

Trustees' report continued

Achievements and performance - continued

New Diploma cohort

We paused recruiting a new Diploma cohort this year due to the pandemic and also in order to give us some time to consolidate some of the changes in the school. The next cohort will start in Autumn 2022, after an introductory course *Moving into Wholeness* starting in January 2022.

Diploma programme

The Diploma programme has been continuing with the 2 pathways: Worldwork and Psychotherapy (UKCP accredited) track. There are currently 38 diploma students.

External Moderator and External Examiner

Both our external moderator (who helps us with our responsibilities as a UKCP accredited Training) and external examiner have stepped down and we are in the midst of recruiting to fill both roles.

Exams

We had two lots of Phase 1 exams as usual and 6 students progressed to Phase 2 of their studies over this period.

We held the phase 2 exams online for the first time in 2020, which went very well. There were no phase 2 exams in 2021 and the next are planned for May 2022.

The Research Society for Process Oriented Psychology (UK) Limited

Trustees' report continued

Trustees responsibilities for the financial statements

Company and charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of net income or expenditure of the charity for that period. In preparing those financial statements, the Trustees are required to:

- ☐ select suitable accounting policies and apply them consistently;
- ☐ make judgements and estimates that are reasonable and prudent.
- ☐ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- ☐ state whether applicable accounting standards of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees to prepare financial statements. The Trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

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

This report was approved by the Trustees on _____ and is signed on their behalf by:

Martin Gent
Trustee

The Research Society for Process Oriented Psychology (UK) Limited

Independent Examiner's report on the Accounts of The Research Society for Process Oriented Psychology (UK) Limited for the period ended 31 August 2021

I report on the accounts of the company for the period ended 31 August 2021, which are set out on pages 8 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- ☐ examine the accounts under section 145 of the 2011 Act;
- ☐ to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- ☐ to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: _____

Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatria
CA7 2EL

Date: _____

The Research Society for Process Oriented Psychology (UK) Limited

Statement of Financial Activities

incorporation Income and Expenditure Account

for the period ended 31 August 2021

		Unrestricted funds	Restricted Funds	Total funds 2021	Total funds 2020
	Notes	£	£	£	£
Income from	1				
Incoming resources from Charitable activities					
Donations	4	74	552	626	809
Annual fees and levies	5	41,216	-	41,216	40,123
Events		199,503	-	199,503	226,739
Contribution to costs	6	13,236	-	13,236	50,190
Total Income		254,029	552	254,581	317,861
Expenditure on					
Charitable activities:					
Post holder fees		37,944	-	37,944	34,913
Faculty development		2,882	-	2,882	3,904
School events		-	-	-	375
Travel & subsistence (Committee meetings)		-	-	-	938
Office Rent and Rates		25,779	-	25,779	54,247
Office costs		1,392	-	1,392	765
Website and publicity		120	-	120	1,708
Insurance		375	-	375	330
Events		159,449	-	159,449	203,886
UKCP membership		1,450	-	1,450	1,450
Other expenses	7	1,000	-	1,000	2,793
Governance costs:					
Legal & Professional Fees		488	-	488	463
Bank charges		476	-	476	74
Total expenditure		231,355	-	231,355	305,846
Net (expenditure)/income resources		22,674	552	23,226	12,015
Brought forward		60,099	14,685	74,784	62,769
Fund balances carried forward	4	82,773	15,237	98,010	74,784

The Research Society for Process Oriented Psychology (UK) Limited

Balance Sheet as at 31 August 2021

		2021	2020
	Notes	£	£
Fixed assets			
Tangible assets		-	-
Current assets			
Balance at bank		131,937	76,675
Debtors and prepayments	2	-	5,851
Total current assets		131,937	82,526

Creditors: amounts falling due within one year

Accruals	3	(33,926)	(7,742)
Total current liabilities		(33,926)	(7,742)
Net current assets		98,010	74,784
Total assets		98,010	74,784

Represented by

Unrestricted funds	82,773	60,099
Restricted funds	15,237	14,685
Total	98,010	74,784

For the period ending 31 August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities;

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

The financial statements are approved by the Trustees on _____ and signed on its behalf by:

Martin Gent
Trustee

The Research Society for Process Oriented Psychology (UK) Limited

Notes to the Accounts

for the period ended 31 August 2021

1 Accounting Policies

(a) Basis of preparation

The Financial Statements have been prepared in accordance with the Companies Act 2006 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective from January 2015 and updated with effect from January 2016) - (the Charities SORP (FRS102)), as modified for smaller charities.

The Charity meets the definition of a public benefit entity as defined under FRS102.

(b) Income

Grants donations and Income from charitable trading activities are recognised in full in the Statement of Financial Activities in the year in which they are received.

(c) Restricted Funds

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets the criteria is identified to the fund together with a fair allocation of management and support costs.

(d) Unrestricted Funds

Unrestricted Funds are other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

(e) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of V.A.T. The company is not VAT registered.

Governance costs of the charity relate to the costs of running the charity such as the costs of meetings, professional costs and statutory compliance, and includes any costs which cannot be specifically identified to another expenditure classification. In the opinion of the trustees all support costs relate to charitable expenditure.

(f) Tangible Fixed Assets and Depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its useful life.

(g) Fund Accounting

Funds held by the charity are either restricted funds or unrestricted general funds. Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds that can only be used for a 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.

The Research Society for Process Oriented Psychology (UK) Limited

Notes to the accounts

for the period ended 31 August 2021

2 Debtors

	2021	2020
	£	£
Debtors and prepayments	-	5,851
	<u>-</u>	<u>5,851</u>

3 Creditors: amounts falling due within one year

These are expenses that have been incurred but have not been billed or paid for during the accounting period. They are in respect of:

	2021	2020
	£	£
Trade creditors	475	475
Fees in advance	33,451	7,267
	<u>33,926</u>	<u>7,742</u>

4 Grants and restricted funds

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
WW2	5,224	-	-	-	5,224
EHMBF	9,461	552	-	-	10,013
	<u>14,685</u>	<u>552</u>	<u>-</u>	<u>-</u>	<u>15,237</u>

5 Annual fees and levies

	2021	2020
	£	£
Annual Fees - students	33,176	30,751
Annual Fees - diplomates	5,920	5,920
Levies - individual sessions	2,120	3,452
	<u>41,216</u>	<u>40,123</u>

6 Contribution to costs income comprises the following:

	2021	2020
	£	£
Room Hire	12,628	50,190
Other	608	-
	<u>13,236</u>	<u>50,190</u>

7 Other expenditure comprises the following:

	2021	2020
	£	£
UKCP/HIPC Activities	1,000	-
External examiner	-	1,000
Five year review	-	1,056
External moderator	-	500
Other	-	237
	<u>1,000</u>	<u>2,793</u>