

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**

---

<b>Company number</b>	04794982
<b>Charity number</b>	1107684
<b>Registered office and operational address</b>	27 Old Gloucester Street London WC1N 3AX
<b>Trustees</b>	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
<b>Company secretary</b>	S Karia
<b>Bankers</b>	The Co-Operative Bank Plc P.O Box 250 Skelmersdale WN8 6WT
<b>Independent examiners</b>	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').

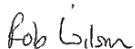
Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 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 £
<b>Income from:</b>					
Donations		552	35	<b>587</b>	626
Charitable activities	3	<u>-</u>	<u>225,060</u>	<b>225,060</b>	<u>253,955</u>
<b>Total income</b>		<u>552</u>	<u>225,095</u>	<b>225,647</b>	<u>254,581</u>
<b>Expenditure on:</b>					
Raising funds		-	72	<b>72</b>	120
Charitable activities		<u>5,224</u>	<u>222,839</u>	<b>228,063</b>	<u>231,235</u>
<b>Total expenditure</b>	4	<u>5,224</u>	<u>222,911</u>	<b>228,135</b>	<u>231,355</u>
<b>Net income / (expenditure) and net movement in funds</b>	5	(4,672)	2,184	<b>(2,488)</b>	23,226
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>15,237</u>	<u>82,773</u>	<b>98,010</b>	<u>74,784</u>
<b>Total funds carried forward</b>		<u>10,565</u>	<u>84,957</u>	<b>95,522</b>	<u>98,010</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 £
<b>Current assets</b>				
Debtors	8	2,953		-
Cash at bank and in hand		<u>123,744</u>		<u>131,937</u>
		<b>126,697</b>		131,937
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	9	<u>(31,175)</u>		<u>(33,927)</u>
<b>Net current assets</b>			<u><b>95,522</b></u>	<u>98,010</u>
<b>Net assets</b>	11		<u><u><b>95,522</b></u></u>	<u><u>98,010</u></u>
<b>Funds</b>	12			
Restricted funds			<b>10,565</b>	15,237
Unrestricted funds				
General funds			<u><b>84,957</b></u>	<u>82,773</u>
<b>Total charity funds</b>			<u><u><b>95,522</b></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
	£	£	£
<b>Income from:</b>			
Donations	552	74	626
Charitable activities	-	253,955	253,955
<b>Total income</b>	<u>552</u>	<u>254,029</u>	<u>254,581</u>
<b>Expenditure on:</b>			
Raising funds	-	120	120
Charitable activities	-	231,235	231,235
<b>Total expenditure</b>	<u>-</u>	<u>231,355</u>	<u>231,355</u>
<b>Net income and net movement in funds</b>	<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**

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

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

**4. Total expenditure**

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

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
<b>Sub-total</b>	120	202,725	28,510	231,355
Allocation of support and governance costs	-	28,510	(28,510)	-
<b>Total expenditure</b>	<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><b>2,953</b></u>	<u><b>-</b></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><b>31,175</b></u>	<u><b>33,927</b></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><b>17,843</b></u>	<u><b>28,155</b></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	<b>126,697</b>
Current liabilities	-	(31,175)	<b>(31,175)</b>
<b>Net assets at 31 August 2022</b>	<b>10,565</b>	<b>84,957</b>	<b>95,522</b>
<b>Prior period comparative</b>			
	Restricted funds £	General funds £	Total funds £
Current assets	15,237	116,700	131,937
Current liabilities	-	(33,927)	(33,927)
<b>Net assets at 31 August 2021</b>	<b>15,237</b>	<b>82,773</b>	<b>98,010</b>

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 £
<b>Restricted funds</b>					
Worldwork Fund	5,224	-	(5,224)	-	-
Edna Holt Memorial Bursary Fund	10,013	552	-	-	10,565
<b>Total restricted funds</b>	15,237	552	(5,224)	-	10,565
<b>Unrestricted funds</b>					
General funds	82,773	225,095	(222,911)	-	84,957
<b>Total unrestricted funds</b>	82,773	225,095	(222,911)	-	84,957
<b>Total funds</b>	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 £
<b>Restricted funds</b>					
Worldwork Fund	5,224	-	-	-	5,224
Edna Holt Memorial Bursary Fund	9,461	552	-	-	10,013
<b>Total restricted funds</b>	14,685	552	-	-	15,237
<b>Unrestricted funds</b>					
General funds	60,099	254,029	(231,355)	-	82,773
<b>Total unrestricted funds</b>	60,099	254,029	(231,355)	-	82,773
<b>Total funds</b>	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.