

PERSPECTIVES ON SYSTEMS, SOULS AND SOCIETY

England & Wales · Charity number 1170492

Details

Other names	PERSPECTIVA
Status	Registered
Legal form	CIO
Registered	2016-11-30
Register	View on the Charity Commission register

Contact

Address	Perspectiva PO Box 75779 London SW15 9HW
Phone	07834379043
Email	perspectiveam@gmail.com
Website	www.systems-souls-society.com

Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUBLIC IN GENERAL (PARTICULARLY AMONGST THOUGHT LEADERS IN THE PUBLIC REALM, INCLUDING WRITERS AND ACADEMICS) ON THE SUBJECT OF THE RELATIONSHIPS BETWEEN COMPLEX GLOBAL CHALLENGES AND THE INNER LIVES OF HUMAN BEINGS, AND HOW THESE RELATIONSHIPS PLAY OUT IN SOCIETY; AND TO PROMOTE RESEARCH, ACTIVITIES AND DISCOURSE FOR THE PUBLIC BENEFIT IN THESE SUBJECTS AND TO PUBLISH USEFUL RESULTS.

Activities: To advance the education of the public in general (particularly amongst intellectual leaders and social innovators) on the subject of the relationships between complex global challenges and the inner lives of human beings, and how these relationships play out in society; and to promote research, activities and discourse for the public benefit in these subjects and to publish useful results.

Classification

- **How:** Provides Services, Sponsors Or Undertakes Research
- **What:** Education/training
- **Who:** The General Public/mankind

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£295,599	£415,991	-	-
2023-12-31	£263,803	£410,874	-	-
2022-12-31	£487,661	£200,800	-	-
2021-12-31	£264,982	£342,919	-	-
2020-12-31	£375,319	£325,625	-	-

Trustees

Name	Role	Appointed
Dr Jonathan Rowson		2016-11-30
Hans Tomas BJORKMAN		2016-11-30
IAN PETER CHRISTIE		2018-11-28
Joy Whyte		2025-10-10
Simone Bolshaw		2026-01-28

PERSPECTIVES ON SYSTEMS, SOULS AND SOCIETY

England & Wales - Charity number 1170492

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 31 December 2024
for
Perspectives on Systems, Souls and
Society**



Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Perspectives on Systems, Souls and Society

**Contents of the Financial Statements
for the Year Ended 31 December 2024**

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Perspectives on Systems, Souls and Society

Reference and Administrative Details for the Year Ended 31 December 2024

TRUSTEES

I Christie
J Rowson
H Bjorkman
J Whyte (Appointed 10th October 2025)

PRINCIPAL ADDRESS

PO Box 75779
London
SW15 9HW

REGISTERED CHARITY NUMBER

1170492

INDEPENDENT EXAMINER

David Nicholls FCCA
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

BANKERS

Lloyds Bank plc
25 Gresham Street
London
EC2V 7HN

Perspectives on Systems, Souls and Society

Report of the Trustees for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to seek to advance education for public benefit through:

- a) The provision of materials and activities provided in the interest of promoting ecological sustainability, human development, and democratic engagement.
- b) Such materials and activities will be provided with the purpose of developing individual and collective capabilities to respond to complex societal problems.

In meeting these objectives, the trustees have given due consideration to the guidance on Public Benefit issues by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The year 2024 has been one of discernment and consolidation for Perspectiva: a time of deepening our inquiry, refining our focus, and continuing to shape the forms through which our mission finds expression.

We began the year with a powerful public Antidebate at Camley Street in London, facilitated by Associate Director Michael Bready and CEO Jonathan Rowson. Without any prepared question, participants surfaced and ultimately centred their inquiry on the statement, "Humanity is too weak to address the Climate Crisis." The gathering brought together activists, scholars, and practitioners from across cultural, spiritual, and legal domains for a lively and at times tender exchange on how we might face ecological reality without collapsing into despair or denial. The event marked not only the maturation of the Antidebate as a methodology, but also its potential as a practice of "deep democracy" - one that invites us to think, feel, and listen together differently. This was also the final Antidebate filmed with director Katie Teague, resulting in a 25-minute professional documentary released in February 2024 that has attracted over 7,000 views. In December, we began to introduce the antidebate at universities, with postgraduate students in Global Governance at UCL.

The first quarter of the year also required several difficult but necessary management decisions. We refined our collaboration model with several long-standing associates to better align with emerging priorities and ensure the efficient allocation of charitable resources. We also decided not to proceed with The Future Present Collective, our youth-focused project, and instead reformulated our desire to work with young people into a Fellowship connected to the Realisation Festival, to be launched in 2025. The intention is that the initial in-person gathering will provide a strong foundation for genuine connection and shared purpose among the cohort - helping them to know themselves, and each other, in ways that can seed meaningful collaboration over time.

In the same spirit, we made the decision to reduce our community activity online, recognising both a wider fatigue with digital convening and a desire to privilege depth and offline activity over online reach. These are the kinds of organisational choices that rarely appear as visible impact, yet they are essential to maintaining integrity and focus.

Perspectiva Press has shown its relevance and potential. Having now sold thousands of books, the press is attracting submissions from distinguished authors and is recognised as a serious publisher in its field. We have already published eight titles: *Spiritualise* (2017), *The World we Create* (2019), *Dispatches from a Time between Worlds* (2021) *Unlearn* (2021) *Collective Wisdom in the West* (2021), *The Entangled Activist* (2021), *The Politics of Waking up* (2021) and *The Matter with Things* (2021). At the end of 2023 we secured support from The Open Society Foundations to produce a further six books about thinking in a time between worlds and worked to source authors and consider proposals and manuscripts in 2024. Under the leadership of Managing Director Kylen Preator, we have established a production and distribution agreement with Watkins Books, enabling access to major marketing channels and distribution networks, including those of Penguin Random House in North America. This represents a major step forward in our publishing capacity. We have an ambitious publishing pipeline scheduled through 2025 and 2026, beginning with *Learning as if Life Depended on It* by the Director-General of the International Baccalaureate, Olli-Pekka Heinonen (Autumn 2025). Each title will in its own way extend Perspectiva's inquiry into how we might think and act wisely in a world between worlds.

Perspectives on Systems, Souls and Society

Report of the Trustees for the Year Ended 31 December 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Realisation Festival also grew in depth and resonance, with Perspectiva again playing a central role in its curation and direction. This year's gathering at St. Giles House was both provocative and generative, featuring keynote speakers of the depth and profile of former Archbishop of Canterbury, Rowan Williams, and an insider account into international treaty negotiations from a Global South perspective by LSE's Siva Thambisetty. This event marked what Perspectiva CEO, Jonathan Rowson, described in his post-event reflection as "the end of the beginning" - signalling the maturation of the festival into a lasting community of inquiry and practice.

Later in summer, Jonathan Rowson was invited to deliver a three-hour workshop for an audience working in academia, finance, government and social innovation in Montreal, Canada, on one of the conceptual models now driving Perspectiva's work: "The Flip, The Formation, and The Fun" (the relationship between changes in consciousness, education and political economy). This event was professionally recorded and has been viewed over 3000 times on our YouTube channel (which now has over 15,000 subscribers).

Our European partnerships also strengthened through the Emerge project and our involvement in the EU-funded Cohere+ initiative, a three-year European Union-funded collaborative endeavour led by Perspectiva Associate, Leigh Biddlecome and Perspectiva Associate Director, Ivo Mensch. Cohere+ aims to strengthen the collective capacities of change-agents across Europe to respond to the current metacrisis; its key activities include mapping and visualising the ecosystem of 'paradigmatic social change' organisations in Europe -- including an interactive directory of over 300 organisations - developing educational resources and an online learning platform focused on coherence and collaboration, and convening field-building events that foster dialogue among change agents. The overarching goal is to move from fragmented individual efforts toward a more cohesive, interconnected field of change-practitioners, better equipped to navigate complexity and drive systemic transformation. This joint initiative has deepened Perspectiva's relationships across Europe with organisations working at the intersection of systems change, consciousness, and culture. Moreover, we continued to support the Emerge Ukraine network, helping to convene a pilgrimage to Kyiv in September.

Finally, our Praxis stream continued to evolve as a living bridge between philosophical inquiry and embodied learning. In the autumn, we launched a pilot online course, Innovations in Spiritual Practice, designed and facilitated by Perspectiva Associate Director (and former Zen monk) Ivo Mensch. The course was warmly received by our inner circle, generating valuable feedback and insight that will shape its next iterations.

In sum, 2024 was a year of measured consolidation. As we look ahead to 2025, Perspectiva remains committed - through our publications, gatherings, and partnerships - to its long-term inquiry into how the inner life and outer world can be brought into wiser relationship.

FINANCIAL REVIEW

Financial position

During the year to 31 December 2024, the charity had total income of £295,599 (2023: £263,803), expenditure of £415,991 (2023: £410,874) incurring a net deficit of -£120,392 (2023: net deficit of £147,071).

In July 2022, when Perspectiva's annual expenditure was lower than in subsequent years, and our reserves were around £100,000, we received an unexpected payment from one of our regular funders, The Fetzer Institute, for £335,739 deposited on July 15th. They called it a bridging grant, in recognition of the fact that they were changing strategy, and were not sure they would be able to provide further funding in future. At the time, our operating costs had mostly been for two full-time staff members and some associate consultants. The new financial situation made it possible to create a larger team to increase impact and better fulfil our charitable purposes. In consultation with trustees, we decided to take the risk of trying to expand our profile and impact by investing our resources in capacity-building. At this time, the organisation also agreed on the strategic objective to reduce our reliance on philanthropy by creating alternative sources of income through a community membership programme, consultancy, and book publication, all of which required a larger team. We advertised for several positions at the end of 2022, and the team expanded to seven people at the start of 2023. This investment in capacity increased our running costs, and our non-philanthropic income did rise, but not commensurately, partly due to the post-COVID effect of audiences growing tired of online events, which had been a key part of our community-building plan. However, our raised profile did help us secure future grants, including from the Open Society Foundations for our publishing arm. The costs of contracting, translating, editing and producing books were incurred during 2024 and 2025. Only now, in late 2025, are we beginning to receive income from those new books. From 2026, we anticipate our expenditure will be lower because our team will be smaller, while our income from books is likely to increase, and we retain some key funding relationships, so we do not anticipate running deficits in future years. We also have a reserves policy of retaining 3-4 months of operational costs.

The charity's total reserves at 31 December 2024 were £182,641 (2023: £303,033) with all of these being unrestricted general reserves (2023: £303,033).

Perspectives on Systems, Souls and Society

**Report of the Trustees
for the Year Ended 31 December 2024**

FINANCIAL REVIEW

Reserves policy

At the end of 2024, our free reserves were £159,352. Our annual operating costs have been approximately £ 410,000 a year, which means our monthly operating costs are approximately £34,000. To ensure financial stability, the trustees have agreed to maintain reserves of 3-4 months of operating costs. We are satisfied that we are comfortably within that range.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its constitution dated 30 November 2016.

Key management remuneration

In the opinion of the trustees there are two key management members of staff, the CEO and the Managing Director. The total employer costs associated with these positions for the 2024 year was £159,880 (2023: £150,365).

Approved by order of the board of trustees on ^{31/10/2025} TC9D0000:CC61-FE8A-65EG-08DE188CD3A9 and signed on its behalf by:



.....
H Bjorkman - Trustee

Independent Examiner's Report to the Trustees of Perspectives on Systems, Souls and Society

Independent examiner's report to the trustees of Perspectives on Systems, Souls and Society

I report to the charity trustees on my examination of the accounts of Perspectives on Systems, Souls and Society (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



1C9D0000-CC61-FE8A-65D2-08DE188CD3A9

David Nicholls
Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

31/10/2025

Date:1C9D0000-CC61-FE8A-65D2-08DE188CD3A9.....

Perspectives on Systems, Souls and Society

**Statement of Financial Activities
for the Year Ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	97,994	94,276	192,270	179,476
Other trading activities	4	<u>103,329</u>	<u>-</u>	<u>103,329</u>	<u>84,327</u>
Total		<u>201,323</u>	<u>94,276</u>	<u>295,599</u>	<u>263,803</u>
EXPENDITURE ON Charitable activities					
Philosophy research	5	<u>321,715</u>	<u>94,276</u>	<u>415,991</u>	<u>410,874</u>
NET INCOME/(EXPENDITURE)		<u>(120,392)</u>	<u>-</u>	<u>(120,392)</u>	<u>(147,071)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>303,033</u>	<u>-</u>	<u>303,033</u>	<u>450,104</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>182,641</u></u>	<u><u>-</u></u>	<u><u>182,641</u></u>	<u><u>303,033</u></u>

CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in Note 10.

Perspectives on Systems, Souls and Society

**Balance Sheet
31 December 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Investments	11	23,289	23,289
CURRENT ASSETS			
Debtors	12	37,909	29,401
Cash at bank		<u>186,346</u>	<u>416,726</u>
		224,255	446,127
CREDITORS			
Amounts falling due within one year	13	(64,903)	(166,383)
		<u>159,352</u>	<u>279,744</u>
NET CURRENT ASSETS			
		<u>182,641</u>	<u>303,033</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>182,641</u>	<u>303,033</u>
NET ASSETS			
		<u>182,641</u>	<u>303,033</u>
FUNDS			
Unrestricted funds	15	<u>182,641</u>	<u>303,033</u>
TOTAL FUNDS		<u>182,641</u>	<u>303,033</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31/10/2025 and were signed on its behalf by:

Jonathan Rowson

J Rowson - Trustee

Ian Christie

I Christie - Trustee

Perspectives on Systems, Souls and Society

Notes to the Financial Statements for the Year Ended 31 December 2024

1. GENERAL INFORMATION

Perspectives on Systems, Souls and Society ("the charity") is a charitable incorporated organisation governed by its constitution dated 30 November 2016. It was registered as a charity in England and Wales (registered number 1170492) on 30 November 2016. Its registered address is PO Box 75779, London, SW15 9HW.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity 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.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

Income

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

Expenditure

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

Taxation

Perspectives on Systems, Souls and Society is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

2. ACCOUNTING POLICIES - continued

Cash at bank and cash 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.

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.

Creditors and provisions

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.

Financial instruments

The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

3. DONATIONS AND LEGACIES

	2024 £	2023 £
Donations	7,994	11,317
Grants	<u>184,276</u>	<u>168,159</u>
	<u>192,270</u>	<u>179,476</u>

Grants received, included in the above, are as follows:

	2024 £	2023 £
The Fetzer Institute	-	80,535
The JJ Charitable Trust	70,000	70,000
Shin Kong Life Foundation	10,000	-
The John Templeton Foundation	-	17,624
The Grant Family Charitable Fund	10,000	-
Open Society Foundations	<u>94,276</u>	<u>-</u>
	<u>184,276</u>	<u>168,159</u>

4. OTHER TRADING ACTIVITIES

	2024 £	2023 £
Event income	67,430	52,131
Publications	29,725	3,003
Bank interest	1,718	1,594
Consultancy	3,830	20,000
Subscriptions	<u>626</u>	<u>7,599</u>
	<u>103,329</u>	<u>84,327</u>

Perspectives on Systems, Souls and Society

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Philosophy research	<u>409,437</u>	<u>6,554</u>	<u>415,991</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff costs	247,771	250,228
Insurance	758	711
Postage and stationery	473	887
Advertising	-	4,919
Sundries	1,136	1,612
Rent	2,742	369
Training	2,287	882
Consultants and researchers	28,001	65,093
Event costs	91,383	23,986
Office and IT Costs	8,414	4,806
Publishing materials	14,345	6,087
Subscriptions	1,268	1,008
Travel	6,835	1,816
Foreign exchange gains/(losses)	79	-
FPC Stipend	-	3,040
Realisation Festival	1,000	40,000
Entertainment	<u>2,945</u>	<u>-</u>
	<u>409,437</u>	<u>405,444</u>

7. SUPPORT COSTS

	2024 £	2023 £
Independent examination	2,580	2,043
Bank charges	1,706	3,387
Accountancy	<u>2,268</u>	<u>-</u>
	<u>6,554</u>	<u>5,430</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

During the year, Dr. Jonathan Rowson was employed as the Charity's full time CEO and received remuneration of £88,325 (2023: managing director, £76,539) and pension contributions of £1,321 (2023: £1,321), as permitted by the Charity's constitution and approved by the remaining trustees.

The remaining trustees all give freely their time and expertise without any for of remuneration or other benefit in cash or kind.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Perspectives on Systems, Souls and Society

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	224,557	226,283
Social security costs	20,440	20,369
Other pension costs	<u>2,774</u>	<u>3,576</u>
	<u><u>247,771</u></u>	<u><u>250,228</u></u>

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

	2024	2023
Staff	<u>4</u>	<u>5</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	1	-
£70,001 - £80,000	-	1
£80,001 - £90,000	<u>1</u>	<u>-</u>
	<u><u>2</u></u>	<u><u>1</u></u>

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	161,852	17,624	179,476
Other trading activities	<u>84,327</u>	<u>-</u>	<u>84,327</u>
Total	<u><u>246,179</u></u>	<u><u>17,624</u></u>	<u><u>263,803</u></u>
EXPENDITURE ON			
Charitable activities			
Philosophy research	<u>393,250</u>	<u>17,624</u>	<u>410,874</u>
NET INCOME/(EXPENDITURE)	(147,071)	-	(147,071)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>450,104</u>	<u>-</u>	<u>450,104</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>303,033</u></u>	<u><u>-</u></u>	<u><u>303,033</u></u>

Perspectives on Systems, Souls and Society

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

11. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2024 and 31 December 2024	<u>23,289</u>
NET BOOK VALUE	
At 31 December 2024	<u>23,289</u>
At 31 December 2023	<u>23,289</u>

There were no investment assets outside the UK.

In 2020 the charity acquired Ccreation.x gGmbH a Berlin based non-profit making organisation, to make it easier to work with our European network, particularly in light of the impact of Brexit which may make it harder for organisations in the UK to raise funds within the EU. The value of fixed asset investments represents the cost to Perspectives on Systems, Souls and Society for the total share capital in Ccreation.x gGmbH.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Cash in digital wallets	<u>37,909</u>	<u>29,401</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	(153)	-
Other creditors	-	7,291
Deferred income	62,476	156,752
Accrued expenses	<u>2,580</u>	<u>2,340</u>
	<u>64,903</u>	<u>166,383</u>

Deferred income comprises income received for projects which commenced in 2025 and which Perspectives on Systems, Souls and Society was not entitled to in the 2024 year.

	2024 £	2023 £
At 1 January	156,752	-
Deferred in year	-	156,752
Released in year	<u>94,276</u>	<u>-</u>
At 31 December	<u>62,476</u>	<u>156,752</u>

Income deferred during the year comprises of:

- Open Society Policy Center - £62,476

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
Investments	23,289	-	23,289	23,289
Current assets	224,255	-	224,255	446,127
Current liabilities	<u>(64,903)</u>	-	<u>(64,903)</u>	<u>(166,383)</u>
	<u>182,641</u>	-	<u>182,641</u>	<u>303,033</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	23,289	-	23,289	23,289
Current assets	446,127	-	446,127	440,337
Current liabilities	<u>(166,383)</u>	-	<u>(166,383)</u>	<u>(13,522)</u>
	<u>303,033</u>	-	<u>303,033</u>	<u>50,104</u>

15. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	303,033	(120,392)	182,641
	<u>303,033</u>	<u>(120,392)</u>	<u>182,641</u>
TOTAL FUNDS			
	<u>303,033</u>	<u>(120,392)</u>	<u>182,641</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	201,323	(321,715)	(120,392)
Restricted funds			
Open Society Foundations	94,276	(94,276)	-
	<u>295,599</u>	<u>(415,991)</u>	<u>(120,392)</u>
TOTAL FUNDS			
	<u>295,599</u>	<u>(415,991)</u>	<u>(120,392)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	450,104	(147,071)	303,033
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>450,104</u>	<u>(147,071)</u>	<u>303,033</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	246,179	(393,250)	(147,071)
Restricted funds			
The John Templeton Foundation	17,624	(17,624)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>263,803</u>	<u>(410,874)</u>	<u>(147,071)</u>

16. RELATED PARTY DISCLOSURES

During the year to 31 December 2024, the wife of J Rowson received remuneration of £600 for her work at the Realisation Festival (2023: nil).

17. PURPOSE OF FUNDS

General - the unrestricted free reserves of the charity

The John Templeton Trust - restricted funding for the development of the Antidebate project

JJ Charitable Trust- funding to support the charity's core costs

Open Society Foundations- funding to support Perspectiva's publishing activities and the development of our imprint, Perspectiva Press

Document electronically signed



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Verification Mode Email Code



A handwritten signature in black ink, appearing to read 'David', enclosed in a thin black rectangular border. Below the signature is a thick, solid black horizontal line.

DOCUMENT AUDIT LOG

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More Information

For more information on electronic signatures and to validate this document was signed by the parties listed above, please visit www.fusesign.com

**Report of the Trustees and
Financial Statements for the Year Ended 31 December 2024
for
Perspectives on Systems, Souls and
Society**



Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Perspectives on Systems, Souls and Society

**Contents of the Financial Statements
for the Year Ended 31 December 2024**

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Perspectives on Systems, Souls and Society

Reference and Administrative Details for the Year Ended 31 December 2024

TRUSTEES

I Christie
J Rowson
H Bjorkman
J Whyte (Appointed 10th October 2025)

PRINCIPAL ADDRESS

PO Box 75779
London
SW15 9HW

REGISTERED CHARITY NUMBER

1170492

INDEPENDENT EXAMINER

David Nicholls FCCA
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

BANKERS

Lloyds Bank plc
25 Gresham Street
London
EC2V 7HN

Perspectives on Systems, Souls and Society

Report of the Trustees for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to seek to advance education for public benefit through:

- a) The provision of materials and activities provided in the interest of promoting ecological sustainability, human development, and democratic engagement.
- b) Such materials and activities will be provided with the purpose of developing individual and collective capabilities to respond to complex societal problems.

In meeting these objectives, the trustees have given due consideration to the guidance on Public Benefit issues by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The year 2024 has been one of discernment and consolidation for Perspectiva: a time of deepening our inquiry, refining our focus, and continuing to shape the forms through which our mission finds expression.

We began the year with a powerful public Antidebate at Camley Street in London, facilitated by Associate Director Michael Bready and CEO Jonathan Rowson. Without any prepared question, participants surfaced and ultimately centred their inquiry on the statement, "Humanity is too weak to address the Climate Crisis." The gathering brought together activists, scholars, and practitioners from across cultural, spiritual, and legal domains for a lively and at times tender exchange on how we might face ecological reality without collapsing into despair or denial. The event marked not only the maturation of the Antidebate as a methodology, but also its potential as a practice of "deep democracy" - one that invites us to think, feel, and listen together differently. This was also the final Antidebate filmed with director Katie Teague, resulting in a 25-minute professional documentary released in February 2024 that has attracted over 7,000 views. In December, we began to introduce the antidebate at universities, with postgraduate students in Global Governance at UCL.

The first quarter of the year also required several difficult but necessary management decisions. We refined our collaboration model with several long-standing associates to better align with emerging priorities and ensure the efficient allocation of charitable resources. We also decided not to proceed with The Future Present Collective, our youth-focused project, and instead reformulated our desire to work with young people into a Fellowship connected to the Realisation Festival, to be launched in 2025. The intention is that the initial in-person gathering will provide a strong foundation for genuine connection and shared purpose among the cohort - helping them to know themselves, and each other, in ways that can seed meaningful collaboration over time.

In the same spirit, we made the decision to reduce our community activity online, recognising both a wider fatigue with digital convening and a desire to privilege depth and offline activity over online reach. These are the kinds of organisational choices that rarely appear as visible impact, yet they are essential to maintaining integrity and focus.

Perspectiva Press has shown its relevance and potential. Having now sold thousands of books, the press is attracting submissions from distinguished authors and is recognised as a serious publisher in its field. We have already published eight titles: *Spiritualise* (2017), *The World we Create* (2019), *Dispatches from a Time between Worlds* (2021) *Unlearn* (2021) *Collective Wisdom in the West* (2021), *The Entangled Activist* (2021), *The Politics of Waking up* (2021) and *The Matter with Things* (2021). At the end of 2023 we secured support from The Open Society Foundations to produce a further six books about thinking in a time between worlds and worked to source authors and consider proposals and manuscripts in 2024. Under the leadership of Managing Director Kylen Preator, we have established a production and distribution agreement with Watkins Books, enabling access to major marketing channels and distribution networks, including those of Penguin Random House in North America. This represents a major step forward in our publishing capacity. We have an ambitious publishing pipeline scheduled through 2025 and 2026, beginning with *Learning as if Life Depended on It* by the Director-General of the International Baccalaureate, Olli-Pekka Heinonen (Autumn 2025). Each title will in its own way extend Perspectiva's inquiry into how we might think and act wisely in a world between worlds.

Perspectives on Systems, Souls and Society

Report of the Trustees for the Year Ended 31 December 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Realisation Festival also grew in depth and resonance, with Perspectiva again playing a central role in its curation and direction. This year's gathering at St. Giles House was both provocative and generative, featuring keynote speakers of the depth and profile of former Archbishop of Canterbury, Rowan Williams, and an insider account into international treaty negotiations from a Global South perspective by LSE's Siva Thambisetty. This event marked what Perspectiva CEO, Jonathan Rowson, described in his post-event reflection as "the end of the beginning" - signalling the maturation of the festival into a lasting community of inquiry and practice.

Later in summer, Jonathan Rowson was invited to deliver a three-hour workshop for an audience working in academia, finance, government and social innovation in Montreal, Canada, on one of the conceptual models now driving Perspectiva's work: "The Flip, The Formation, and The Fun" (the relationship between changes in consciousness, education and political economy). This event was professionally recorded and has been viewed over 3000 times on our YouTube channel (which now has over 15,000 subscribers).

Our European partnerships also strengthened through the Emerge project and our involvement in the EU-funded Cohere+ initiative, a three-year European Union-funded collaborative endeavour led by Perspectiva Associate, Leigh Biddlecome and Perspectiva Associate Director, Ivo Mensch. Cohere+ aims to strengthen the collective capacities of change-agents across Europe to respond to the current metacrisis; its key activities include mapping and visualising the ecosystem of 'paradigmatic social change' organisations in Europe -- including an interactive directory of over 300 organisations - developing educational resources and an online learning platform focused on coherence and collaboration, and convening field-building events that foster dialogue among change agents. The overarching goal is to move from fragmented individual efforts toward a more cohesive, interconnected field of change-practitioners, better equipped to navigate complexity and drive systemic transformation. This joint initiative has deepened Perspectiva's relationships across Europe with organisations working at the intersection of systems change, consciousness, and culture. Moreover, we continued to support the Emerge Ukraine network, helping to convene a pilgrimage to Kyiv in September.

Finally, our Praxis stream continued to evolve as a living bridge between philosophical inquiry and embodied learning. In the autumn, we launched a pilot online course, Innovations in Spiritual Practice, designed and facilitated by Perspectiva Associate Director (and former Zen monk) Ivo Mensch. The course was warmly received by our inner circle, generating valuable feedback and insight that will shape its next iterations.

In sum, 2024 was a year of measured consolidation. As we look ahead to 2025, Perspectiva remains committed - through our publications, gatherings, and partnerships - to its long-term inquiry into how the inner life and outer world can be brought into wiser relationship.

FINANCIAL REVIEW

Financial position

During the year to 31 December 2024, the charity had total income of £295,599 (2023: £263,803), expenditure of £415,991 (2023: £410,874) incurring a net deficit of -£120,392 (2023: net deficit of £147,071).

In July 2022, when Perspectiva's annual expenditure was lower than in subsequent years, and our reserves were around £100,000, we received an unexpected payment from one of our regular funders, The Fetzer Institute, for £335,739 deposited on July 15th. They called it a bridging grant, in recognition of the fact that they were changing strategy, and were not sure they would be able to provide further funding in future. At the time, our operating costs had mostly been for two full-time staff members and some associate consultants. The new financial situation made it possible to create a larger team to increase impact and better fulfil our charitable purposes. In consultation with trustees, we decided to take the risk of trying to expand our profile and impact by investing our resources in capacity-building. At this time, the organisation also agreed on the strategic objective to reduce our reliance on philanthropy by creating alternative sources of income through a community membership programme, consultancy, and book publication, all of which required a larger team. We advertised for several positions at the end of 2022, and the team expanded to seven people at the start of 2023. This investment in capacity increased our running costs, and our non-philanthropic income did rise, but not commensurately, partly due to the post-COVID effect of audiences growing tired of online events, which had been a key part of our community-building plan. However, our raised profile did help us secure future grants, including from the Open Society Foundations for our publishing arm. The costs of contracting, translating, editing and producing books were incurred during 2024 and 2025. Only now, in late 2025, are we beginning to receive income from those new books. From 2026, we anticipate our expenditure will be lower because our team will be smaller, while our income from books is likely to increase, and we retain some key funding relationships, so we do not anticipate running deficits in future years. We also have a reserves policy of retaining 3-4 months of operational costs.

The charity's total reserves at 31 December 2024 were £182,641 (2023: £303,033) with all of these being unrestricted general reserves (2023: £303,033).

Perspectives on Systems, Souls and Society

Report of the Trustees for the Year Ended 31 December 2024

FINANCIAL REVIEW

Reserves policy

At the end of 2024, our free reserves were £159,352. Our annual operating costs have been approximately £ 410,000 a year, which means our monthly operating costs are approximately £34,000. To ensure financial stability, the trustees have agreed to maintain reserves of 3-4 months of operating costs. We are satisfied that we are comfortably within that range.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its constitution dated 30 November 2016.

Key management remuneration

In the opinion of the trustees there are two key management members of staff, the CEO and the Managing Director. The total employer costs associated with these positions for the 2024 year was £159,880 (2023: £150,365).

Approved by order of the board of trustees on ^{31/10/2025} TC9D0000:CC61-FE8A-65EG-08DE188CD3A9 and signed on its behalf by:



.....
H Bjorkman - Trustee

Independent Examiner's Report to the Trustees of Perspectives on Systems, Souls and Society

Independent examiner's report to the trustees of Perspectives on Systems, Souls and Society

I report to the charity trustees on my examination of the accounts of Perspectives on Systems, Souls and Society (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



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David Nicholls
Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

31/10/2025

Date:1C9D0000-CC61-FE8A-65D2-08DE188CD3A9.....

Perspectives on Systems, Souls and Society

**Statement of Financial Activities
for the Year Ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	97,994	94,276	192,270	179,476
Other trading activities	4	<u>103,329</u>	-	<u>103,329</u>	<u>84,327</u>
Total		<u>201,323</u>	<u>94,276</u>	<u>295,599</u>	<u>263,803</u>
EXPENDITURE ON Charitable activities					
Philosophy research	5	<u>321,715</u>	<u>94,276</u>	<u>415,991</u>	<u>410,874</u>
NET INCOME/(EXPENDITURE)		<u>(120,392)</u>	-	<u>(120,392)</u>	<u>(147,071)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>303,033</u>	-	<u>303,033</u>	<u>450,104</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>182,641</u></u>	<u><u>-</u></u>	<u><u>182,641</u></u>	<u><u>303,033</u></u>

CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in Note 10.

Perspectives on Systems, Souls and Society

**Balance Sheet
31 December 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Investments	11	23,289	23,289
CURRENT ASSETS			
Debtors	12	37,909	29,401
Cash at bank		<u>186,346</u>	<u>416,726</u>
		224,255	446,127
CREDITORS			
Amounts falling due within one year	13	(64,903)	(166,383)
		<u>159,352</u>	<u>279,744</u>
NET CURRENT ASSETS			
		<u>182,641</u>	<u>303,033</u>
NET ASSETS			
		<u>182,641</u>	<u>303,033</u>
FUNDS			
Unrestricted funds	15	<u>182,641</u>	<u>303,033</u>
TOTAL FUNDS		<u>182,641</u>	<u>303,033</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31/10/2025 and were signed on its behalf by:

Jonathan Rowson

J Rowson - Trustee

Ian Christie

I Christie - Trustee

Perspectives on Systems, Souls and Society

Notes to the Financial Statements for the Year Ended 31 December 2024

1. GENERAL INFORMATION

Perspectives on Systems, Souls and Society ("the charity") is a charitable incorporated organisation governed by its constitution dated 30 November 2016. It was registered as a charity in England and Wales (registered number 1170492) on 30 November 2016. Its registered address is PO Box 75779, London, SW15 9HW.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity 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.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

Income

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

Expenditure

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

Taxation

Perspectives on Systems, Souls and Society is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

2. ACCOUNTING POLICIES - continued

Cash at bank and cash 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.

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.

Creditors and provisions

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.

Financial instruments

The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

3. DONATIONS AND LEGACIES

	2024 £	2023 £
Donations	7,994	11,317
Grants	<u>184,276</u>	<u>168,159</u>
	<u>192,270</u>	<u>179,476</u>

Grants received, included in the above, are as follows:

	2024 £	2023 £
The Fetzer Institute	-	80,535
The JJ Charitable Trust	70,000	70,000
Shin Kong Life Foundation	10,000	-
The John Templeton Foundation	-	17,624
The Grant Family Charitable Fund	10,000	-
Open Society Foundations	<u>94,276</u>	<u>-</u>
	<u>184,276</u>	<u>168,159</u>

4. OTHER TRADING ACTIVITIES

	2024 £	2023 £
Event income	67,430	52,131
Publications	29,725	3,003
Bank interest	1,718	1,594
Consultancy	3,830	20,000
Subscriptions	<u>626</u>	<u>7,599</u>
	<u>103,329</u>	<u>84,327</u>

Perspectives on Systems, Souls and Society

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Philosophy research	<u>409,437</u>	<u>6,554</u>	<u>415,991</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff costs	247,771	250,228
Insurance	758	711
Postage and stationery	473	887
Advertising	-	4,919
Sundries	1,136	1,612
Rent	2,742	369
Training	2,287	882
Consultants and researchers	28,001	65,093
Event costs	91,383	23,986
Office and IT Costs	8,414	4,806
Publishing materials	14,345	6,087
Subscriptions	1,268	1,008
Travel	6,835	1,816
Foreign exchange gains/(losses)	79	-
FPC Stipend	-	3,040
Realisation Festival	1,000	40,000
Entertainment	<u>2,945</u>	<u>-</u>
	<u>409,437</u>	<u>405,444</u>

7. SUPPORT COSTS

	2024 £	2023 £
Independent examination	2,580	2,043
Bank charges	1,706	3,387
Accountancy	<u>2,268</u>	<u>-</u>
	<u>6,554</u>	<u>5,430</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

During the year, Dr. Jonathan Rowson was employed as the Charity's full time CEO and received remuneration of £88,325 (2023: managing director, £76,539) and pension contributions of £1,321 (2023: £1,321), as permitted by the Charity's constitution and approved by the remaining trustees.

The remaining trustees all give freely their time and expertise without any for of remuneration or other benefit in cash or kind.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Perspectives on Systems, Souls and Society

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	224,557	226,283
Social security costs	20,440	20,369
Other pension costs	<u>2,774</u>	<u>3,576</u>
	<u><u>247,771</u></u>	<u><u>250,228</u></u>

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

	2024	2023
Staff	<u>4</u>	<u>5</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	1	-
£70,001 - £80,000	-	1
£80,001 - £90,000	<u>1</u>	<u>-</u>
	<u><u>2</u></u>	<u><u>1</u></u>

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	161,852	17,624	179,476
Other trading activities	<u>84,327</u>	<u>-</u>	<u>84,327</u>
Total	<u><u>246,179</u></u>	<u><u>17,624</u></u>	<u><u>263,803</u></u>
EXPENDITURE ON			
Charitable activities			
Philosophy research	<u>393,250</u>	<u>17,624</u>	<u>410,874</u>
NET INCOME/(EXPENDITURE)	(147,071)	-	(147,071)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>450,104</u>	<u>-</u>	<u>450,104</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>303,033</u></u>	<u><u>-</u></u>	<u><u>303,033</u></u>

Perspectives on Systems, Souls and Society

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

11. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2024 and 31 December 2024	<u>23,289</u>
NET BOOK VALUE	
At 31 December 2024	<u>23,289</u>
At 31 December 2023	<u>23,289</u>

There were no investment assets outside the UK.

In 2020 the charity acquired Ccreation.x gGmbH a Berlin based non-profit making organisation, to make it easier to work with our European network, particularly in light of the impact of Brexit which may make it harder for organisations in the UK to raise funds within the EU. The value of fixed asset investments represents the cost to Perspectives on Systems, Souls and Society for the total share capital in Ccreation.x gGmbH.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Cash in digital wallets	<u>37,909</u>	<u>29,401</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	(153)	-
Other creditors	-	7,291
Deferred income	62,476	156,752
Accrued expenses	<u>2,580</u>	<u>2,340</u>
	<u>64,903</u>	<u>166,383</u>

Deferred income comprises income received for projects which commenced in 2025 and which Perspectives on Systems, Souls and Society was not entitled to in the 2024 year.

	2024 £	2023 £
At 1 January	156,752	-
Deferred in year	-	156,752
Released in year	<u>94,276</u>	<u>-</u>
At 31 December	<u>62,476</u>	<u>156,752</u>

Income deferred during the year comprises of:

- Open Society Policy Center - £62,476

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
Investments	23,289	-	23,289	23,289
Current assets	224,255	-	224,255	446,127
Current liabilities	(64,903)	-	(64,903)	(166,383)
	<u>182,641</u>	<u>-</u>	<u>182,641</u>	<u>303,033</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	23,289	-	23,289	23,289
Current assets	446,127	-	446,127	440,337
Current liabilities	(166,383)	-	(166,383)	(13,522)
	<u>303,033</u>	<u>-</u>	<u>303,033</u>	<u>50,104</u>

15. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	303,033	(120,392)	182,641
	<u>303,033</u>	<u>(120,392)</u>	<u>182,641</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	201,323	(321,715)	(120,392)
Restricted funds			
Open Society Foundations	94,276	(94,276)	-
	<u>295,599</u>	<u>(415,991)</u>	<u>(120,392)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	450,104	(147,071)	303,033
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>450,104</u>	<u>(147,071)</u>	<u>303,033</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	246,179	(393,250)	(147,071)
Restricted funds			
The John Templeton Foundation	17,624	(17,624)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>263,803</u>	<u>(410,874)</u>	<u>(147,071)</u>

16. RELATED PARTY DISCLOSURES

During the year to 31 December 2024, the wife of J Rowson received remuneration of £600 for her work at the Realisation Festival (2023: nil).

17. PURPOSE OF FUNDS

General - the unrestricted free reserves of the charity

The John Templeton Trust - restricted funding for the development of the Antidebate project

JJ Charitable Trust- funding to support the charity's core costs

Open Society Foundations- funding to support Perspectiva's publishing activities and the development of our imprint, Perspectiva Press

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More Information

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31 October 2025

David Nicholls
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Dear David,

Representation Letter

In connection with the preparation and examination of the financial statements of Perspectives on Systems, Souls and Society for the year ended 31 December 2024, we make, to the best of our knowledge and belief, the following representations:

- No material transactions undertaken by the charity have been omitted from the accounting records
- All financial records and related information have been made available to you including all minutes of meetings of the trustees
- All known assets and liabilities (including any potential contingent liabilities) as at 31 December 2024 have been taken into account or referred to in the financial statements
- No management decisions have been taken and no events have occurred after the year-end that have had, or may have, a material affect that requires further adjustment to, or disclosure in the financial statements
- There are no known instances of non-compliance with laws or regulations that are intrinsic to the operation of the charity's activities and services
- There is no pending litigation, and there are no claims against the charity that could have a material effect on the financial position, in the event of an unfavourable outcome
- All material transactions with related parties have been disclosed in the accounts
- In approving the financial statements, we are confirming that, to the best of our knowledge and belief, those statements give a true and fair view of the results for the year and state of affairs of the charity at 31 December 2024
- We have made available to you all information relevant for the preparation of the financial statements - books of account and supporting documentation, grant award letters and additional information that you required from us in order to perform the examination
- Based on the budget or cash flow forecast for the next twelve months and any underlying grant awards, the trustees are satisfied that the charity will generate sufficient income to meet its costs as they fall due. On this basis, the trustees consider it appropriate to prepare the financial statements on the going concern basis

These representations are made on behalf of the board of the Charity.

Yours sincerely,



Date:

31/10/2025

Document electronically signed



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Signer 1

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PERSPECTIVES ON SYSTEMS, SOULS AND SOCIETY

England & Wales - Charity number 1170492

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 31 December 2023
for
Perspectives on Systems, Souls and
Society**



Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

**Perspectives on Systems, Souls and
Society**

**Contents of the Financial Statements
for the Year Ended 31 December 2023**

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**Perspectives on Systems, Souls and
Society**

**Reference and Administrative Details
for the Year Ended 31 December 2023**

TRUSTEES	I Christie J Rowson H Bjorkman
PRINCIPAL ADDRESS	PO Box 75779 London SW15 9HW
REGISTERED CHARITY NUMBER	1170492
INDEPENDENT EXAMINER	David Nicholls FCCA Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
BANKERS	Lloyds Bank plc 25 Gresham Street London EC2V 7HN

Perspectives on Systems, Souls and Society

Report of the Trustees for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to seek to advance education for public benefit through:

- a) The provision of materials and activities provided in the interest of promoting ecological sustainability, human development, and democratic engagement.
- b) Such materials and activities will be provided with the purpose of developing individual and collective capabilities to respond to complex societal problems.

In meeting these objectives, the trustees have given due consideration to the guidance on Public Benefit issues by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2023 was a year of renewal and growth for Perspectiva, marked by new team members, fresh energy, and the expansion of our networks and projects.

The year began with the recruitment efforts from 2022 bearing fruit, as we came together as a newly formed team. A palpable sense of enthusiasm and creativity emerged from the outset, leading to new project ideas and early successes, including a tender secured from The Joseph Rowntree Foundation (JRF). The tender invited Perspectiva to assist in developing the JRF's Visionaries programme as part of their Emerging Futures work. Our task was to help JRF design a programme to identify and support UK-based "visionaries"—public scholars, cultural figures, and those on the margins who hold fresh perspectives in challenge of the status quo and offer new ideas for societal transformation and renewal.

This public inquiry, led by Perspectiva CEO, Jonathan Rowson, and Managing Director, Kylene Preator, saw invaluable contributions from Perspectiva Associates including Indra Adnan, Minna Salami, Alistair McIntosh, and Indy Johar. Alongside these experts, our growing community engaged in discussions through public surveys and online inquiry sessions exploring the question, "What is a Visionary?" Spanning eight months, the project culminated in a 27-page final report with a 40-page addendum that included insights gathered from 84 full survey responses, two online workshops, each with approximately 50 participants, and fifteen one-on-one interviews. The report outlined our recommendations for the programme's criteria, framework, and overarching strategy, all of which were warmly received by the JRF team. The project reaffirmed our belief in the power of collective inquiry and strategic collaboration and gave us renewed hope for the resourcing of those capable of reimagining society's future.

Also in the first quarter of 2023, we launched our Attention as a Moral Act series featuring Iain McGilchrist, whose book, *The Matter with Things*, continues to be a keystone of Perspectiva Press. This nine-part series invited McGilchrist into dialogue with a range of respected thinkers, including Jonathan Rowson, Zak Stein, Bonnitta Roy, Phoebe Tickell, and Rupert Reed. The inaugural event attracted over 1,500 registrants, with nearly half attending live, and recorded sessions amassing over 25,000 views, making it one of our most popular series to date.

The launch of Perspectiva's Substack in Q2 allowed us to engage more directly with our audience, offering deeper insights into the philosophical and intellectual foundations of our work. Core pieces such as *Perspectiva in 10 Premises* and *Prefixing the World* were well-received, alongside guest contributions from David McIlroy on *Understanding Iain McGilchrist's Worldview*, Rupert Reed, and Emile Torres on *Radical Longtermism and the Seduction of Endless Growth* and Dougald Hine's *Making Bad Ruins (or, How Not to Do It)*, among others. By year-end, we had built a subscriber base of over 5,000, with paid subscriptions generating more than \$7,000 from readers across 96 countries.

One of the most exciting developments of 2023 was the growth of interest in our publishing platform. A surge of interest from authors, coupled with a generous grant from The Open Society Foundations, allowed us to prepare the ground for a new series through Perspectiva Press: the non-fiction novella. These short, 40,000-word books will tackle big ideas and intellectual renewal, offering pathways for civil society actors to rethink the pressing challenges of our time. This series will delve into critical themes such as climate change, democratic erosion, and metapolitical thought, aiming to provide both personal and professional reflections on 'the how' of societal transformation. Over the next 2-3 years, our ambition is to publish six novellas, with the hope that their success will secure the imprint as a lasting feature of Perspectiva Press.

Perspectives on Systems, Souls and Society

**Report of the Trustees
for the Year Ended 31 December 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In Autumn 2023, we launched an experimental community offering that built on the success of our Attention as a Moral Act series. Perspectiva staff facilitated month-long inquiries into contemporary challenges, fostering shared ideas and transformative practices. The first inquiry explored Jean Gebser's views on the evolution of consciousness with Jeremy Johnson and Bonnitta Roy. This was followed by a discussion on crisis with Jonathan Rowson and Dougald Hine, and in December, we explored spiritual themes in a session on darkness and introspection with Shanti Faiia and Lorna Walker. Additionally, we hosted a regular event series called Culture Club, which highlighted the significance of art, music, and poetry in relation to Perspectiva's work and the field's concerns. In parallel, Jonathan led the Leading From Confusion series, inviting participants to engage with complex ideas and reflect on their own uncertainties. The community initiative was met with enthusiasm, with over 60 members subscribing at £20 per month.

2023 was also a significant year for our Antidebate project. Michael Bready, one of our Associate Directors, and new staff members, stepped in as co-lead, bringing years of experience in teaching and group facilitation to further shape the Antidebate praxis. We continued to iterate on the Antidebate model, hosting shorter sessions at the Realisation Festival, public events in Glasgow, and an online version that attracted a diverse audience. Our new team members brought fresh approaches to facilitation, enhancing group cohesion, reflection, and autonomy throughout the process. Additionally, we introduced Antidebates to high school students for the first time, witnessing strong engagement from 15-17-year-olds. This affirmed our belief in the Antidebate's potential as a formative tool for democratic education. The year also saw us complete a draft of the forthcoming Antidebate book, set for publication in 2025, and produce a mini-documentary that traced the journey of the Antidebate from conception to realization.

By year's end, 2023 had proven to be a year of renewal and expansion for Perspectiva, setting the stage for further growth, collaboration, and impact in the years to come.

FINANCIAL REVIEW

Financial position

During the year to 31 December 2023, the charity received total income of £263,803 (2022: £487,661), expenditure of £410,874 (2022: £200,800) incurring a net deficit of -£147,071 (2022: net surplus of £286,861).

The charity's total reserves at 31 December 2023 were £303,033 (2022: £450,104) with all of these being unrestricted general reserves (2022: £450,104).

Reserves policy

There is not currently a reserves policy in place and the organisation is looking to develop one in the coming year. At year end, unrestricted reserves were £303,033 (2022: £450,104), which the trustees deem sufficient to maintain the organisation while the policy is being established.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its constitution dated 30 November 2016.

Key management remuneration

In the opinion of the trustees there are two key management members of staff, the CEO and the Managing Director. The total employer costs associated with these positions for the 2023 year was £150,365 (2022: Director, £69,834).

Approved by order of the board of trustees on 31/10/2024 and signed on its behalf by:

Tomas Björkman
Tomas Björkman [Oct 31, 2024 14:12 GMT+1]
H Bjorkman - Trustee

**Independent Examiner's Report to the Trustees of
Perspectives on Systems, Souls and
Society**

Independent examiner's report to the trustees of Perspectives on Systems, Souls and Society

I report to the charity trustees on my examination of the accounts of Perspectives on Systems, Souls and Society (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



David Nicholls FCCA
Fellow, Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: 31/10/2024

Perspectives on Systems, Souls and Society

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	161,852	17,624	179,476	433,832
Other trading activities	4	84,327	-	84,327	53,829
Total		<u>246,179</u>	<u>17,624</u>	<u>263,803</u>	<u>487,661</u>
EXPENDITURE ON					
Charitable activities					
Philosophy research	5	393,250	17,624	410,874	200,800
NET INCOME/(EXPENDITURE)		<u>(147,071)</u>	<u>-</u>	<u>(147,071)</u>	<u>286,861</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		450,104	-	450,104	163,243
TOTAL FUNDS CARRIED FORWARD		<u><u>303,033</u></u>	<u><u>-</u></u>	<u><u>303,033</u></u>	<u><u>450,104</u></u>

CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years. Comparative figures for the previous year by fund type are shown in Note 10.

Perspectives on Systems, Souls and Society

**Balance Sheet
31 December 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Investments	11	23,289	23,289
CURRENT ASSETS			
Cash at bank		446,127	440,337
CREDITORS			
Amounts falling due within one year	12	(166,383)	(13,522)
NET CURRENT ASSETS		<u>279,744</u>	<u>426,815</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>303,033</u>	<u>450,104</u>
NET ASSETS		<u>303,033</u>	<u>450,104</u>
FUNDS			
Unrestricted funds	14	<u>303,033</u>	<u>450,104</u>
TOTAL FUNDS		<u>303,033</u>	<u>450,104</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31/10/2024 and were signed on its behalf by:

Ian Christie
Ian Christie (Oct 31, 2024 10:47 GMT)
I Christie - Trustee

Perspectives on Systems, Souls and Society

Notes to the Financial Statements for the Year Ended 31 December 2023

1. GENERAL INFORMATION

Perspectives on Systems, Souls and Society ("the charity") is a charitable incorporated organisation governed by its constitution dated 30 November 2016. It was registered as a charity in England and Wales (registered number 1170492) on 30 November 2016. Its registered address is PO Box 75779, London, SW15 9HW.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity 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.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

Income

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

Expenditure

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Perspectives on Systems, Souls and Society

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	11,317	723
Grants	168,159	433,109
	<u>179,476</u>	<u>433,832</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
The Fetzer Institute	80,535	335,740
The JJ Charitable Trust	70,000	70,000
Inspiration Incubator	-	15,000
Shin Kong Life Foundation	-	10,000
Others	-	2,369
The John Templeton Foundation	17,624	-
	<u>168,159</u>	<u>433,109</u>

4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Event income	52,131	50,691
Publications	3,003	3,006
Bank interest	1,594	132
Consultancy	20,000	-
Subscriptions	7,599	-
	<u>84,327</u>	<u>53,829</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Philosophy research	405,444	5,430	410,874
	<u>405,444</u>	<u>5,430</u>	<u>410,874</u>

Perspectives on Systems, Souls and Society

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	250,228	132,189
Insurance	711	-
Postage and stationery	887	-
Advertising	4,919	3,491
Sundries	1,612	-
Rent	369	600
Training	882	451
Consultants and researchers	65,093	12,932
Event costs	23,986	41,151
Office and IT Costs	4,806	2,640
Publishing materials	6,087	1,042
Subscriptions	1,008	955
Travel	1,816	1,451
Foreign exchange gains/(losses)	-	(33)
FPC Stipend	3,040	-
Realisation Festival	40,000	-
Legal fees	-	1,020
	<u>405,444</u>	<u>197,889</u>

7. SUPPORT COSTS

	2023	2022
	£	£
Independent examination	2,043	2,430
Bank charges	<u>3,387</u>	<u>481</u>
	<u>5,430</u>	<u>2,911</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

During the year, Dr. Jonathan Rowson was employed as the Charity's full time CEO and received remuneration of £76,539 (2022: Director, £68,513) and pension contributions of £1,321 (2022: £1,321), as permitted by the Charity's constitution and approved by the remaining trustees.

The remaining trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Perspectives on Systems, Souls and Society

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	226,283	121,512
Social security costs	20,369	9,356
Other pension costs	3,576	1,321
	<u>250,228</u>	<u>132,189</u>

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

	2023	2022
Staff	<u>5</u>	<u>3</u>

The number of employees whose employee benefits exceeded £60,000 was:

	2023	2022
£60,001 - £70,000	-	1
£70,001 - £80,000	<u>1</u>	<u>-</u>
	<u>1</u>	<u>1</u>

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	433,832	-	433,832
Other trading activities	<u>53,829</u>	<u>-</u>	<u>53,829</u>
Total	<u>487,661</u>	<u>-</u>	<u>487,661</u>
EXPENDITURE ON			
Charitable activities			
Philosophy research	<u>200,800</u>	<u>-</u>	<u>200,800</u>
NET INCOME	286,861	-	286,861
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>163,243</u>	<u>-</u>	<u>163,243</u>
TOTAL FUNDS CARRIED FORWARD	<u>450,104</u>	<u>-</u>	<u>450,104</u>

Perspectives on Systems, Souls and Society

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

11. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2023 and 31 December 2023	23,289
NET BOOK VALUE	
At 31 December 2023	23,289
At 31 December 2022	23,289

In 2020 the charity acquired Cocreation.x gGmbH a Berlin based non-profit making organisation, to make it easier to work with our European network, particularly in light of the impact of Brexit which may make it harder for organisations in the UK to raise funds within the EU. The value of fixed asset investments represents the cost to Perspectives on Systems, Souls and Society for the total share capital in Cocreation.x gGmbH.

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	166,383	13,522

Deferred income comprises income received for projects which commenced in 2024 and which Perspectives on Systems, Souls and Society was not entitled to in the 2023 year.

	2023 £	2022 £
At 1 April	-	-
Deferred in year	156,752	-
Released in year	-	-
At 31 March	156,752	-

Income deferred during the year comprises of:

- Open Society Policy Center - £156,752

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
Investments	23,289	-	23,289	23,289
Current assets	446,127	-	446,127	440,337
Current liabilities	(166,383)	-	(166,383)	(13,522)
	303,033	-	303,033	450,104

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS - continued

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Fixed assets	23,289	-	23,289	23,289
Current assets	440,337	-	440,337	145,758
Current liabilities	(13,522)	-	(13,522)	(5,804)
	<u>450,104</u>	<u>-</u>	<u>450,104</u>	<u>163,243</u>

14. MOVEMENT IN FUNDS

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	450,104	(147,071)	303,033
	<u>450,104</u>	<u>(147,071)</u>	<u>303,033</u>
TOTAL FUNDS	<u>450,104</u>	<u>(147,071)</u>	<u>303,033</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	246,179	(393,250)	(147,071)
Restricted funds			
The John Templeton Foundation	17,624	(17,624)	-
	<u>263,803</u>	<u>(410,874)</u>	<u>(147,071)</u>
TOTAL FUNDS	<u>263,803</u>	<u>(410,874)</u>	<u>(147,071)</u>

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	163,243	286,861	450,104
	<u>163,243</u>	<u>286,861</u>	<u>450,104</u>
TOTAL FUNDS	<u>163,243</u>	<u>286,861</u>	<u>450,104</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	487,661	(200,800)	286,861
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>487,661</u>	<u>(200,800)</u>	<u>286,861</u>

15. RELATED PARTY DISCLOSURES

Other than those disclosed in note 8, there were no related party transactions for the year ended 31 December 2023.

16. PURPOSE OF FUNDS

General - the unrestricted free reserves of the charity

The John Templeton Trust - restricted funding for the development of the Antidebate project

PERSPECTIVES ON SYSTEMS, SOULS AND SOCIETY

England & Wales - Charity number 1170492

Accounts

Charity number: 1170492



Perspectives on Systems, Souls and Society
Trustees' report and financial statements
For the year ended 31st December 2022

Perspectives on Systems, Souls and Society Annual Report

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Perspectives on Systems, Souls and Society Annual Report

Legal and administrative information

Charity number	1170492
Principal address	PO Box 75779 London SW15 9HW
Trustees	Mr Hans Tomas Bjorkman Dr Jonathan Rowson Mr Ian Christie
Independent Examiner	Ash & Associates Chartered Accountants First Floor 1A Leadenhall Market London EC3V 1LR
Principal Bankers	Lloyds Bank plc 25 Gresham Street London EC2V 7HN

Perspectives on Systems, Souls and Society Annual Report

Report of the trustees For the year ended 31st December 2022

The trustees present their report and the financial statements for the year ended 31st December 2022. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The charity is registered with the Charity Commission (Registration number 1170492) and constituted as a Charitable Incorporated Organisation. The charity is governed by its constitution dated 30th November 2016.

Objectives and activities

The objects of the charity are to seek to advance education for public benefit through:

- a) The provision of materials and activities provided in the interest of promoting ecological sustainability, human development, and democratic engagement.
- b) Such materials and activities will be provided with the purpose of developing individual and collective capabilities to respond to complex societal problems

In meeting these objectives, the trustees have given due consideration to the guidance on Public Benefit issued by the Charity Commission.

Achievements and performance

See the attached report from the CEO.

Financial review

The charity received funds totalling £487,661 (2021 - £244,982) and incurred costs totalling £200,800 (2021 - £342,919). At the year end the funds held by the charity amounted to £450,104 (2021 - £163,243).

Reserves policy

At present no specific reserves are maintained, this will be reviewed once the charity becomes more established and has secured further funding.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these 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 estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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.

Perspectives on Systems, Souls and Society Annual Report

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 them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They 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.

On behalf of the trustees

Dr Jonathan Rowson
Trustee

18th April 2024

Perspectives on Systems, Souls and Society Annual Report

CEO's Report For the year ended 31st December 2022

2022 proved to be a transformative year for Perspectiva.

After significant activity towards the end of 2021, including the publication of six books, the first few months were relatively quiet. In the first quarter, we prepared and published three essays as part of our essay series, starting with [Meeting our Worldviews](#) by Alexander Carabi. We also published two important essays by Perspectiva Associate Zachary Stein. The first is part of the intellectual foundation for our work on transformative education, [Education is the Metacrisis](#), and this foundational piece informs [Education must make history again. Remembering Comenius in a Time Between Worlds](#) where the idea that we are 'in a time between worlds' is more fully developed, with an illustration of a comparable historical moment. We also worked on book promotion and a range of fundraising meetings and scoping documents.

After a long gestation going back to 2019 and navigating through Covid with an online event and then a much smaller festival, June 2022 featured the first fully-fledged [Realisation festival](#), with almost a hundred people in attendance. Keynotes by Alastair Macintosh and Madeleine Bunting were highlights, as were the improvisation, artistic, and musical activities, but more generally it felt like the festival had properly established itself and looks set to remain in place. A community is beginning to form around the festival, and we expect that community to grow.

Much of the second and third quarters were dedicated to preparing material for an online educational offering that we intended to launch in 2022, but which was pushed back and evolved into a more ambitious plan due to subsequent developments. We developed an idea for 'Realisation 101' - an educational offering that combines 'getting real' in the sense of getting the world in perspective, realising what is happening, 'becoming real', in the sense of self-realization, and 'making real' in the sense of practically making ideas and plans manifest. Ivo Mensch especially worked on developing the practice strand of work that relates to 'becoming real', and many of the intellectual materials were channeled into a series of blog posts on Whatisemerging.com by Jonathan Rowson called "[Now that you've found the others, what are you going to do?](#)". This seven-part series served a dual purpose in informing the purpose of the Emerge gathering in Austin, Texas. (Emerge is a Perspectiva project).

The Austin Emerge gathering brought together around 250 people at the central library in downtown Austin in June of 2022. Many self-organised satellite events also happened around the main two days. It attracted mainly people from North America from the Austin region obviously with a strong representation from tech, but also from further away such as Canada. It was a place where networks of various kinds came together and explored possible collaboration across disciplines, but related to formulating responses to the interrelated crises. Concrete progress was made in the realm of network visualisation, making the network visible to itself, and finding the value in the connectivity between the various people in those networks. A big part of the event was the simple physical togetherness, as for many it was the

Perspectives on Systems, Souls and Society Annual Report

first in-person event post-covid. And the fact that many people knew each other only from online before, so connections were deepened and strengthened. A good [critical reflection on the event](#) was written by Brendan Graham Dempsey.

Around the time that the Emerge event was underway, Perspectiva received encouraging news of successfully achieving a bridging grant from their main funder, The Fetzer Institute of \$400,000 USD to be used to build team capacity. We soon advertised for several positions and much of the rest of the year was focused on recruitment.

In September, Emerge and four other partner organisations received a grant from the EU Erasmus program. This was an outcome of a previous meeting held at the Emerge gathering in Berlin in 2021, where the partnership was born. The aim of the project, which will extend into 2025, is to identify conditions and affordances for developing coherence within communities seeking to affect social change. A big part of the project consists in the mapping of what can be called an emergent international subculture consisting of various organisations. Another focus is research into learning and developmental needs of the leaders active in the various organisations that make up the networks of focus. From this research, leadership learning journeys will be developed and distributed following an open-source ethos. The aim of the project is for the benefit of all EU citizens and the communities they are a part of. Emerge's role, as a media outlet and systems convener, is to be the link to the communities in the network. The main task is to produce 20 profiles of these leaders and publish several technical essays and the organisation of 3 in-person gatherings in the EU partner countries.

In November, we spent some time with Daniel Schmachtenberger while he was visiting the UK, and hosted a public event - [The Great Game of Power in the 21st Century](#) at St Ethelburgas that was sold out. We also discussed scope for collaboration between like-minded organisations in North America and Europe.

We continued to develop the theory and the practice of the [antidebate methodology](#) throughout these months.

By mid-December, we had recruited a new team, at that point of seven people in total, who met together for the first time in London in mid-December, prior to an antidebate session with about twenty-five people and a Christmas party that included a recorded open microphone session. I took the arrival of the new team as an opportunity to refresh the communication of the Perspectiva strategy, which is now much clearer, and makes it easier to clarify our purpose to funders and to the outside world.

With a clear strategy, and a new team in place, we ended the year excited to have established Perspectiva as a viable organisation with a great deal to look forward to in 2023 and beyond.

Perspectives on Systems, Souls and Society Annual Report

Independent examiner's report to the trustees on the unaudited financial statements of Perspectives on Systems, Souls and Society.

We report on the accounts of Perspectives on Systems, Souls and Society for the period ended 31st December 2022 set out on page 7 to 10.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed. It is our responsibility to examine the accounts under section 145 of the Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our 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 we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- (i) which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

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

.....
Ash & Associates

Chartered Accountants
First Floor
1A Leadenhall Market
London
EC3V 1LR

18th April 2024

**Perspectives on Systems, Souls and Society
Annual Report**

**Statement of financial activities
For the year ended 31st December 2022**

	Notes	2022 £	2021 £
INCOMING RESOURCES			
Donations received		723	3,312
Grants received	2	433,109	220,976
Events		50,691	35,703
Publications		3,006	4,952
Bank interest		132	39
Total incoming resources		487,661	264,982
RESOURCES EXPENDED			
Office Rent		600	-
Staff costs	3	132,640	147,653
Consultants & researchers		12,932	90,405
Event Costs	4	41,151	67,197
Office & IT Costs		2,640	5,715
Publishing of materials		1,042	28,399
Advertising & marketing		3,491	-
Subscriptions		955	-
Travel expenses		1,451	-
Accountancy fees		2,430	2,250
Legal fees		1,020	763
Bank charges		481	537
Foreign exchange losses/(gains)		(33)	-
Total resources expended		200,800	342,919
NET SURPLUS/(DEFICIT) FOR THE YEAR		286,861	(77,937)
Total funds brought forward		163,243	241,180
TOTAL FUNDS CARRIED FORWARD		450,104	163,243

**Perspectives on Systems, Souls and Society
Annual Report**

Balance sheet as at 31st December 2022

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Investment in subsidiary	5		23,289		23,289
CURRENT ASSETS					
Cash at bank and in hand			440,337		145,758
CURRENT LIABILITES					
Accrued expenses		(3,780)		(1,980)	
Social security and other taxes		(9,742)		(3,824)	
			(13,522)		(5,804)
NET ASSETS			<u>450,104</u>		<u>163,243</u>
FUNDS					
Unrestricted fund			<u>450,104</u>		<u>163,243</u>
TOTAL FUNDS			<u>450,104</u>		<u>163,243</u>

The accounts were approved by the trustees on 18th April 2024 and signed on their behalf by:

Dr Jonathan Rowson
Trustee

Mr Hans Tomas Bjorkman
Trustee

Mr Ian Christie
Trustee

Perspectives on Systems, Souls and Society Annual Report

Notes to the accounts For the year ended 31st December 2022

1. Accounting policies

1.1 Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS102 are prepared under the historical cost convention and in accordance with FRS102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland”, “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS102 and the Charities Act 2011.

1.2 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.
- Income from investments is included in the year in which it is receivable.

1.3 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

2. Grants Received

	2022 £	2021 £
The John Templeton Foundation	-	158,625
The Fetzer Institute	335,740	51,551
The Society for the Study of Science and Religion	-	10,000
The JJ Charitable Trust	70,000	-
Inspiration Incubator	15,000	-
Shin Kong Life Foundation	10,000	-
Others	2,369	800
	<u>433,109</u>	<u>220,976</u>

**Perspectives on Systems, Souls and Society
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**Notes to the accounts
For the year ended 31st December 2022**

3. Staff costs	2022	2021
	£	£
Salaries	121,512	134,782
Social security	9,356	11,552
Pension contributions	1,321	1,319
Staff training	451	-
	<u>132,640</u>	<u>147,653</u>
Average number of employees:	<u>2.5</u>	<u>3</u>

4. Event Costs	2022	2021
	£	£
Realisation Festival	34,044	21,000
Emerge Network – Berlin	-	43,436
Emerge Network – Austin	2,261	-
Other events	4,846	2,761
	<u>41,151</u>	<u>67,197</u>

5. Investment in subsidiary

In 2020 the charity acquired *Cocreation.x gGmbH* a Berlin based non-profit making organisation, to make it easier to work with our European network, particularly in light of the impact of Brexit which may make it harder for organisations in the UK to raise funds within the EU.

6. Related party transactions and trustees' expenses and remuneration

During the year Dr Jonathan Rowson, was employed as the Charity's full time Director, and received remuneration of £68,513 (2021 - £67,125) and pension contributions of £1,321 (2021 - £1,319), as permitted by the Charity's constitution and approved by the remaining trustees.

The remaining trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil).

PERSPECTIVES ON SYSTEMS, SOULS AND SOCIETY

England & Wales - Charity number 1170492

Accounts

Charity number: 1170492



Perspectives on Systems, Souls and Society

Trustees' report and financial statements

For the year ended 31st December 2021

Perspectives on Systems, Souls and Society Annual Report

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Legal and administrative information

Charity number	1170492
Principal address	PO Box 75779 London SW15 9HW
Trustees	Mr Hans Tomas Bjorkman Dr Jonathan Rowson Mr Ian Christie
Independent Examiner	Ash & Associates Chartered Accountants First Floor 1A Leadenhall Market London EC3V 1LR
Principal Bankers	Lloyds Bank plc 25 Gresham Street London EC2V 7HN

Perspectives on Systems, Souls and Society Annual Report

Report of the trustees For the year ended 31st December 2021

The trustees present their report and the financial statements for the year ended 31st December 2021. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The charity is registered with the Charity Commission (Registration number 1170492) and constituted as a Charitable Incorporated Organisation. The charity is governed by its constitution dated 30th November 2016.

Objectives and activities

The objects of the charity are to seek to advance education for public benefit through:

- a) The provision of materials and activities provided in the interest of promoting ecological sustainability, human development, and democratic engagement.
- b) Such materials and activities will be provided with the purpose of developing individual and collective capabilities to respond to complex societal problems

In meeting these objectives, the trustees have given due consideration to the guidance on Public Benefit issued by the Charity Commission.

Achievements and performance

See the attached report from the Director.

Financial review

The charity received funds totalling £264,982 (2020 - £375,319) and incurred costs totalling £342,919 (2020 - £325,625). At the year end the funds held by the charity amounted to £163,243 (2020 - £241,180).

Reserves policy

At present no specific reserves are maintained, this will be reviewed once the charity becomes more established and has secured further funding.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these 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 estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

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- 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 enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They 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.

On behalf of the trustees

Dr Jonathan Rowson
Trustee

8th March 2023

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Director's Report For the year ended 31st December 2021

2021 was a year afflicted by the pandemic, but also a year in which Perspectiva made significant progress in several areas of its activity, particularly publishing. 2021 included Perspectiva's fifth birthday, so to mark the moment of consolidation, this report includes an updated statement of the philosophical foundations of the charity's purpose, to help reaffirm why its activity is of significant public benefit today. If you prefer to go straight to a report on activity, please go straight to the material beginning with '1.Insight' below.

Perspectiva is registered in England and Wales as: Perspectives on Systems, Souls and Society (#1170492). Our charitable aims are: 'To advance the education of the public in general, particularly amongst thought leaders in the public realm on the subject of the relationships between complex global challenges and the inner lives of human beings, and how these relationships play out in society; and to promote research, activities and discourse for the public benefit in these subjects and to publish useful results'.

One way to understand the point of Perspectiva is that we exist to provide a distinctive kind of public education that seeks to give people intellectual and social permission to reimagine the world from first principles through a spiritual encounter with our precarious historical context. We believe the first principles we need to work with stem from two fundamental recognitions:

First, that this is a distinctive historical moment of the kind that only arises every 500 years or so; it is a *Kairoitic* time, 'a time between worlds', characterised by the spiritual and material exhaustion of modernity and all the ecological, technological and military risks that brings; but co-arising with the nascent, inchoate, rhizomatic beginnings of a revitalised and reenchanted world that is ecologically sane and technologically wise. Second, our world is really three worlds in one, and the world in transition is therefore really three worlds in transition - an exterior world of processes and events, an interior world of thoughts and feelings and a social world of norms and narratives. Perspectiva's shorthand for these three worlds is 'systems, souls and society'. Since we see our role as helping to bring about a viable world that is refashioned and reenchanted from first principles, our work is about improving the public understanding of the relationship between systems, souls and society in theory and in practice. *That's the organisational test actually: Does what we are about to do help improve our understanding of the relationship between systems, souls and society in theory and practice?*

We feel this integrative challenge is the right focal point because the new world we seek to help to bring into being will need the three worlds it contains to be aligned and mutually reinforcing. Perspectiva was created because we felt the acute need to get beyond two kinds of spiritual bypassing - broadly the error of thinking everything is a spiritual problem or thinking nothing is. Calls for systems change need to factor in the enigmas of self and shadow, but spiritual retreats cannot by themselves rebuild broken political economies; and how do we find the illumination offered by love amidst the heat of 'the left' and 'the right', the power that sets the agendas, the pain of injustice, the endurance of corruption?

When people speak of transformation, we see that 'form' at the heart of it - an underlying organismic pattern of systems, souls and society - with changes in one effecting changes in the others. That view undergirds our work on intellectual leadership and social and spiritual innovation. One way to understand the shift in systems, souls and society is through their overlap with ontology, axiology and epistemology respectively (it's not a perfect parallel analytically, but it's still a useful heuristic).

The path from 'here' to 'there' is broadly a shift in perceived ontology from a world reduced to physical things to a world emerging from (subtle) mental processes; a shift in axiology from a world focussed on

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pleasure-seeking to a world concerned with meaning-making and receptive to the grace of love; and a shift in epistemology from a world of fragmented specialisms and the valorisation of knowledge to a world of expert generalists and the appreciation of wisdom. These shifts of emphasis informed Perspectiva's inception in 2016 and it helps that they are broadly aligned with the fuller exposition of them in the scholarship of Iain McGilchrist in *The Matter with Things*, published by Perspectiva in November 2021.

To put it more simply still, we can locate the distinctiveness of Perspectiva as a civil society actor with three trios that it speaks to (Philosophically there are three Ss – systems, souls, and society; Temporally there are three Ts – Triage, Transition and Transformation; and Strategically there are three Ps – Problems, Policies and Paradigms). We are working on all these things, but we have a point of relative emphasis within them that helps guide our actions.

With respect to the philosophical foundations of *systems, souls and society* we believe they are inextricably linked but we place a particular emphasis on souls, because few others in the civil society space do so, apart from religious organisations that carry their own histories, associations and limitations. We are aware of useful and important distinctions between soul and spirit but use soul as a placeholder for all matters that are broadly spiritual.

With respect to time horizons of *triage* (minimising risk and harm in the present over the next 1-5 years), *transition* (working with legacy institutions to adapt to new technological and ecological conditions over the next 5-20 years) and *transformation* (redesigning and refashioning the world over the next 20-50+ years) Perspectiva recognises there are real and present dangers (incipient fascism, ecological collapse, automated AI weapons falling into the wrong hands) and we have many allies working on medium term transition work relating to sustainability especially. We are mostly focussed on transformation, but with significant interests in how visions of transformation inform and are informed by decisions taken with respect to triage and transition – that's why we half-jokingly describe ourselves as 'an urgent one hundred year project' – urgent because it helps (and is perhaps even a matter of human survival) to figure out, and/or allow ourselves to intuit, the pattern/ethos/feeling/sensibility of where we are trying to get to over a hundred years to inform what wise action looks like today.

Finally, in terms of the object of inquiry and sphere of concern, our focus is not on solving immediate *problems* as such (eg finding homes for rough sleepers) and nor are we concerned to influence *policymaking* in the near term (eg influence a political party to change its housing policy) but we are interested in the *paradigm* as a whole (eg what would prefigurative living conditions look like today if we are serious about creating a viable civilisation with over 8 billion people over the next few decades?).

What follows for our activity is that we are interested in soul-work broadly conceived in its full historical (and therefore political and technological) context, and how that informs the gradual process of paradigm change in the second- and third- time horizons. That means our work is a 21st century *Bildung* (transformative civic, aesthetic and moral education) and that means we have a role to play in articulating the nature of that work and bringing more people to it.

We describe our activity in 2021 below according to the conceptual structure and incipient theory of change relating to insight, praxis, realisation and emergence, but begin with the visual redesign process that is part of all of our work.

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Visual Rebranding Process:

Since its inception, Perspectiva had never invested in its visual identity, but with so much of our work taking place online, during the pandemic especially, it seemed important that we developed a visual language that was worthy of our mission. A trusted contact alerted us to Jim Sutherland at Sutherland Studios, whom we worked with for several weeks to establish the new visual language. We are delighted with the outcome, which is best appreciated by going to our website www.systems-souls-society.com. The Design community were also impressed, with two articles praising the work in

[The Creative Review](#) and [Design Week](#) from which these extracts are taken:

“The designer says that the same words kept cropping up throughout the initial discussions: “Thoughtful, beautiful, playful, experimental and transformative”. The team used typography to embody these concepts. “We initially worked on variations of the name itself,” Sutherland says, before also considering the difference perspectives and angle. These have been combined into variations of the full name, which also prompted the development of the full headline typeface. The broad range of views and content posed challenges for the project, according to studio founder Jim Sutherland. The identity had to “try and encapsulate the range of topics and opinions within one identity system”, he adds. “We focused on the literal idea of multiperspective,” he says. “Lots of views from different angles.” This reflected the organisation’s approach too, as the debates are “not simple but multifaceted and multilayered”, Sutherland adds...Multiple logotypes have been created from setting the type in a variety of directions on an isometric grid. These can be animated to unroll according to different pathways (*we do this at the start of our online videos, but an illustration can be seen [here](#).*). The studio also designed “contrasting statements” that are used on the website and a set of promotional postcards, with titles like Systems, Souls, Society (the organisation’s strapline), Serious Play and Renegade Scholars. The imagery here is “literally reflective and emphasises shifts in ways of looking”, Sutherland adds. A set of “perspective icons” have also been created for the website and future products which include question marks, ampersands and exclamation marks. The identity is based on three core colours - a soft purple and blue, a brighter pink as well as a more neutral grey tone. The website also incorporated a series of angled shapes to group together articles and essay, which change perspective as people roll over them.

Structuring Activity and Incipient Theory of Change:

Insight, Praxis, Realisation, Emergence

Perspectiva does not have a ‘theory of change’ as such, but that’s not because we haven’t thought about what we are trying to do. Instead, our activity relates to critique, vision and method with a view to *helping overcome our collective immunity to change*. (If you’re interested in reading more, this post on [method](#) goes a little deeper).

As indicated above, our premise is that not only are we in a time between worlds, but the world that is in transition contains three distinct kinds of world, all of which are changing in different but related ways. We live in an objective world of things, processes and events; a subjective world of self, thoughts and feelings and an inter-subjective (and inter-objective) world of discourse, symbols and institutions. These are entirely different kinds of phenomena, but they also co-arise and influence each other. This distillation into three worlds comes from many different places and the language varies (I, we, world; structure, agency, culture; infrastructure, social structure, super structure) and in recent years the main proponents include Karl Popper, Jurgen Habermas and Ken Wilber.

The persistence of the gap between understanding and action on major collective action challenges today suggests that meaningful method has to speak directly to our stuckness, our scandalous inertia, our immunity to change; and it can only do that if it is grounded in a recognition of the dynamic relationship

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between what is changing outside us, inside us and between us; as well as the abundant forces of inertia and resistance that characterise the human condition. When we look closely at how inertia works, how it shifts between systems, souls and society and thereby hides from itself, it is striking that so little work in the world today explicitly acknowledges the importance of the relationship between these different worlds. This is also why the main short descriptions of Perspectiva's purpose is that we seek to overcome immunity to change in a time between worlds by understanding the relationship between 'systems, souls, and society' in theory and in practice.

To grasp the relationship between systems souls and society in theory and practice, we believe need *Insight, Praxis, Realisation and Emergence*. We need Insight to highlight, describe, elucidate, experience, analyse and communicate the relationship between the three worlds in a range of contexts (contexts, as opposed to mere events or situations, are characterised by their three-world nature - how things are, how they are experienced and how they are communicated) and the relationship between contexts (what Nora Bateson calls 'transcontextual awareness'). But since immunity to change is the target, insight alone is not enough due to the well-known gap between knowledge and action, or more precisely knowing that and knowing how. We need to connect insight to action, theory to practice, with forms of social and spiritual innovation, which is why Perspectiva is also about *praxis*. In a sense, Insight and Praxis are where our outputs are about creative leadership - new ideas and new practices, and that's what we want to teach/share/communicate through *Realisation* (our interpretation of '[Bildung](#)') but also what we want to see come to life in cultural and institutional form in *Emergence*. (Another conceptual structure we sometimes use that does similar work is 'perspective, praxis and poesis' which in plain language is about getting real, becoming real and making real respectively.) I will describe our activity since 2019 with the Insight, Praxis, Realisation and Emergence framework in mind.

1. Insight:

Perspectiva Press: Soul Food for Expert Generalists.

One way to describe Perspectiva's purpose is that we offer intellectual and social leadership on how to improve understanding of the relationship between systems, souls and society in theory and practice. The praxis of writing, and writing (and editing) well, is a key part of that leadership, but there is an open question about the best genres and modalities of the written outputs; newsletters, social media posts, reports, blogs, essays, books. Even though the world is 'going digital' we decided to commit initially to the relatively old-fashioned forms of essays and books. It is unusual for a charity like Perspectiva to become a publisher, even a small one, but we value books as dignified cultural artefacts with their own kind of analogue power, and we believe ideas travel further and connect more deeply when they are rooted in the mandate of a publication designed to last for years, not merely moments. We also saw a gap in the market for books that specialise in the kinds of integrative and imaginative sensibilities that speak to the challenges of our time.

- Create a community of expert generalists with skills of synthesis and epistemic agility
- Envisage a world beyond consumerism, and pathways for how we might get there
- Support sociological imagination in a dynamic ecological and technological context
- Cultivate spiritual sensibility; clarifying how it manifests and why it matters
- Encourage a more complex and systemic understanding of the world
- Commit to going beyond critique, by developing vision and method
- Indicate how we can do pluralism better; epistemic, cultural, political, spiritual
- Clarify what it means to become the change we want to see in the world
- Increase the authority of people doing important work aligned with Perspectiva

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Perspectiva's co-founders had some experience of publishing, but not much, so we initially partnered with Whitefox, who specialise in helping people and organisations with the production (editing, copyediting, proof reading, cover design, ISBN, typography, printing) and distribution (including storage, accountancy, marketing) of books. This worked relatively well for Tomas's book, but while considering the subsequent publishing round below we began to think we could do it in a more cost-efficient way ourselves. With hindsight, this was a questionable decision, because it significantly slowed down the process and took up significant amounts of organisational capacity, which in turn slowed down other aspects of our organisational development. Nonetheless! Finally, in June we published [five books](#) and here's a short description of each:

[The Entangled Activist: Learning to recognise the master's tools](#) by *Anthea Lawson*. A seasoned campaigner on how your sense of power and possibility changes when you realise 'getting the bastards' is not working.

[The Politics of Waking Up: Power and possibility in the fractal age](#) by *Indra Adnan*. A psychosocial therapist on refashioning politics by meeting people where they are.

[Unlearn](#) by *Hanno Burmester*. A compass for societal transformation, arising from the personal testimony of coming out in the shadow of Nazi Germany.

[Collective Wisdom in the West: Beyond the shadows of the Enlightenment](#) by *Liam Kavanagh*. A Cognitive Scientist and Contemplative on the nature of 'collective wisdom' and what we need to do to get there.

[Dispatches from a Time Between Worlds: Crisis and emergence in metamodernity](#). Authors include Jonathan Rowson (ed), Layman Pascal (ed), Zak Stein, Bonnitta Roy, Daniel Gortz, Lene Rachel Andersen, Sarah Stein Lubrano, Minna Salami, John Vervaeke & Christopher Mastropietro, Tom

Murray, Mark Vernon & Jonathan Jong, Siva Thambisetty, & Brent Cooper.

The first four of these books are all about a relationship between the spiritual and the political, see through the prism of personal experience and development. The compilation will hopefully be the first of several 'dispatches from a time between worlds' - a way of building intellectual community. The origin story of each book is quite distinct, but hopefully shows Perspectiva's role in manifesting good work.

Anthea's book began in a meeting between us, followed by a funding application to The Emergence Foundation to create a project initially called 'beyond activism' which included time for a range of interviews and workshops that informed the book and made it the success it has become.

Becoming a publisher was a bold move, and we have often had doubts about whether it was wise, but *The Entangled Activist* - has sold well and along with *The Politics of Waking up* it was named as one of the books of the year (2021) by the prestigious *Times Literary Supplement*.

Moreover, there is a saying: "If you build it, they will come", and that appears to have happened here. To our surprise and delight, when Iain McGilchrist decided not to proceed with Penguin Allen Lane (perhaps the most prestigious publisher of intellectual/academic non-fiction) because they required him to reduce the book length by more than he was willing to; and he had planned to self-publish, he became aware of Perspectiva Press at just the right time. To publish a book that is arguably of world-historical importance is of course a huge coup for a small organisation with a new publishing arm.

Plans for the next phase of Perspectiva Press include consolidation in relation to E-books and audio-books. We now need to establish a revenue model so that we can make the relationship between the upfront investment in a book and its prospective revenue clearer. In a more substantive sense, we are currently considering several manuscripts for publication and exploring possible themes for the next *Dispatches* compilation.

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'Essays by Humans'

In addition to books, Perspectiva also publishes edited and designed essays that can be consider 'deluxe blog posts'. In our experience they carry more authority than mere blog posts, and over time we anticipate publishing with us will carry some kudos. We are also committed to the essay as a genre, particularly in the age of artificial intelligence being able to write essays well. What makes our offering distinctive is that the authors are asked to speak directly from their vantage point and life experience on the matter at hand - we do not want to publish 'views from nowhere'. We believe in the Carl Rogers maxim: "What is most personal is most universal" and encourage our authors to speak from their own experience in a discerning and compelling way. Our publications in 2021 included the following:

1. [Tasting the Pickle: Ten Flavours of Meta-crisis and the appetite for a new civilization](#). By Jonathan Rowson, February 2021
2. [Finding Virtue in the Virtual](#) by Tom Chatfield. February 2021.
3. [What is this? The Case for continually questioning our online experience](#) by Dan Nixon. March 2021
4. [Metamodernism and the Perception of Context: The Cultural between, the political after, and the mystic beyond](#). By Jonathan Rowson, May 2021
5. [The Equality Complex](#): by Liam Kavanagh, September 2021.
6. [Can Emergence by our Saving Grace?](#) Anna Katharina Shaffner, October 2021
7. [Spiritual Intelligence: What it is, why it's needed and how it might return](#) by Mark Vernon, October 2021.
8. [What Next on Climate? The need for a new Moderate Flank](#) by Rupert Read, October 2021. **This essay led to the creation of a new organization dedicated to building '[A Moderate Flank](#)'**

2. Praxis

We have many praxis-related ideas that have yet to properly surface, and our most tangible offer in terms of Praxis is [The Antidebate](#), for which we successfully raised funds from the John Templeton Foundation. Our [most recent filmed attempt](#) gives a clearer idea of what we are now trying to achieve, and this was theorised in a blog post: [Bad Debate, Good Debate, and Antidebate](#).

The antidebate is a form of praxis arising in the context of the meta-crisis that can be defined in many ways, but one of which is particularly pertinent to the praxis as we've designed it. According to Alexander Bard's interpretation, we face three main converging crises that underlie all the others, a crisis in *Logos* (limits of reason, less care for truth, challenge of sensemaking and sound decision making), a crisis in *Mythos* (the story of who we are is in question, the meaning of life is no longer a given, our operative myths and metaphors no longer align with reality) and in *Pathos* (the world is full of suffering, self-harm, abuse of power, systemic oppression, ecocide, sociopathy, anxiety, depression, racism, poverty, violence, cruelty; and while statistics can be used to show many things, pathos is not going anywhere, given the context of ecological breakdown, and economic and bio-precarity. If poor debates reflect the crisis in *Logos*, and good debates help to mend that, the antidebate is an attempt to connect the challenges to *Logos* with the challenges in *Mythos* and *Pathos*.

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The antidebate is a form of social inquiry worthy of the character of this time between worlds and the meta-crisis. More precisely it is about the participatory knowing of *deep democracy*, in which we experience collective sense-making and choice-making through a simulated encounter with the nature of [‘the impossible we’](#). The aim is not to find a consensus position, but rather to create what Robert Kegan calls ‘optimal conflict’ in a way that helps to outflank platitudes and see ourselves and others more clearly. The active ingredient of the antidebate is the problematic set of issues embedded in the question, and the aim is not so much ‘solving a problem’ as ‘allowing a problem to solve us’.

We have developed a methodology that moves from

1. Selecting an initial question/prompt designed to be rich and provocative and in some sense resonant or timely. EG: Is War Natural? Or If peace is the way, we will always have violence.
2. This question is then the central prompt for an online [Polis survey](#) which serves to ‘warm up’ prospective participants, as well as showing the richness of the question and the range of views and interpretations of it.
3. The survey gives rise to partially analysed data, which helps to distill the original question into major thematic issues and highlights the areas of convergence, divergence and ambivalence.
4. We begin the session with a brief overview of what we are doing, why, and what to expect.
5. The first phase is called ‘tableauing’ in which we draw attention to the major thematics from the polis data, and ask people present (30-60) to show where they would place themselves in terms of strong agreement on one side and strong disagreement on the other; and then to specify their sense of how much that issue matters to the main question/issue at hand. That means six different snapshots showing divergence, convergence and ambivalence of viewpoints in the room, and in each case people are asked/interviewed by a facilitator (of which there are currently three)
6. We then ask people to reflect on what they think is happening - ‘what’s this about?’ and describe the range of feelings and viewpoints in the room, and why the divergence might be the way it is. This phase often highlights some tension between what people think and what they feel, and it calls into question matters of identity with respect to the question(s) at hand.
7. We then send people off for a break, asking them to reflect and come back and take a stand on something they feel particularly strongly about, in an attempt to steer the conversation and bring people with them. We also make it clear that people who feel disengaged or tired or unsure are welcome to sit it out around the edges of the room, but are asked to
8. This phase is called ‘swarming’ and it enlivens the room. After people ‘take a stand’ on a particular issue, others are allowed to join them. This process keeps happening until nobody wants to move or talk anymore.
9. At this point we turn our attention to those who are disengaged, who have opted out, and we ask them to say what they are missing. We give each of the remaining swarms a chance to speak to that, and bring them on board. Once that is exhausted by say to the swarms that they have things in common (a desire to speak, to join, to move) that the disaffected don’t have and the room divides into those engaged in the process and those who are disengaged. We bring people’s attention back to how this process began and the original question.

Perspectives on Systems, Souls and Society Annual Report

10. We ask people to place themselves on a line again, in terms of whether they agree/disagree with the question at hand and we speak to those who have moved and asked why, and those who have stayed and asked them why.

There are three plans for the antidebate. First, to establish the main elements of the offline form and practice 2-3 more times. Second, use the learning of the offline form to inform a method that works online. This method is likely to be very different in its form and sequencing, but it should have similar aims and underlying principles. This method might be quite 'big' in that we plan to broadcast it through the media assets of what was formerly Rebel Wisdom. Third, preparing a manuscript for Perspectiva Press that will be a theory and practice of the antidebate, and we hope it might be something that will appeal to schools and universities, amongst others.

3. Realisation

Our work on realisation has taken on one tangible form (the annual festival) but it is a much broader thematic, and will eventually become bigger due to our plans for online courses. Realisation is our rendering of the Germanic term *Bildung* which is a form of civic, moral and aesthetic education. The book, [The Nordic Secret](#) is part of Perspectiva's hinterland, and in an invited essay for the University of Surrey in 2019, I made the case for [Bildung](#) as an indispensable part of any effective response to the challenge of creating sustainable prosperity at scale. The term does not work well as an attractor in English however, and on advice we settled on *realisation* as the best working alternative. The term has three main meanings for us: to get real (perspective), to become real (praxis) and to make real (poesis) and we plan for our flagship course(below) to show the value of growing into these aspects of realisation together.

[The Realisation Festival](#) is a partnership between Perspectiva and St.Giles House in Dorset with the theme of 'unlearning and reimagining' and is now in great health. We took a while to get started properly due to Covid, but it now looks like it will be a feature on the UK festival circuit. The original case: [What's the point of the Realisation Festival?](#) has been somewhat superseded, but shows the underlying rationale. Here's an extract:

"The Realisation Festival is a three-day non-profit event about the soul, by which we mean the experience of being human; and it's for the benefit of society, by which we mean it is grounded in a gravity of purpose that goes beyond individual attendees and is befitting of this historical moment. We call it a festival of unlearning and reimagining because the programme has been conceived and designed to help participants collectively experience 'the post-conventional imperative'. We believe the overarching early 21st century conundrum is not so much about problem solving or policy innovation, but primarily a challenge of perception and imagination. The most fundamental task is to help each other to reorient our life, work and sensibility towards a view of the world that is post-tragic (hope on the other side of despair) post-growth (new societal purposes) post-rational (ways of knowing that transcend and include the intellect), post-exploitation (reflective about the uses and abuses of power) and post-tribal (togetherness in a world of love and power; an expansive 'We' is sought, but neither presumed nor coerced).

The event stems from a partnership reflective of the combination of support and challenge required for any transformation in outlook or disposition; it is hosted in the comfort and beauty of St Giles House, with an exacting programme of activities and discussions designed and curated by Perspectiva. The focus is on what happens over three days in the early summer, but much of that will be recorded for wider dissemination, this is the inception of a new tradition, and there will be satellite events between festivals.

Perspectives on Systems, Souls and Society

Annual Report

4. Emergence

The Emerge project was initiated in 2018 by The [Ekskäret Foundation](#) in Stockholm, the [Co-Creation Loft](#) in Berlin and [Perspectiva](#) in London. We noticed that across Northern Europe many people working in a diverse range of fields – in media, education, enterprise, technology, arts and politics – shared an emerging sensibility (see below) that went beyond these particular fields and highlighted connections between them. Such people often had several digital homes but typically they housed relatively limited remits and sectors and geographies, and we noticed a need to bring these [tribes](#) together in a much larger tent.

Inspired in part by the success of [Rebel Wisdom](#) in reaching mostly male meaning-hungry post-liberal audiences disaffected with legacy media, Emerge was initially conceived as a relatively feminine post-progressive counterpart, informed and inspired by the idea of emergence and the open question of [what is emerging](#). The name Emerge is inspired and informed by the meaning of [emergence](#), particularly the way it highlights the possibility of a different intentional stance towards the world; one that is grounded in receptivity, intuition and subtlety rather than ideology, reason and force. We (and yes, it might be [an impossible we](#)) are informed by the scale of [the meta-crisis](#) and we are not politically naïve, but some call it a spiritual perspective in the sense that it's less about imposing our wills than listening deeply to what we appear to be called upon to be and do.

Emerge gradually become an image and brand, a website (www.whatisemerging.com), a network (by loose affiliations and on [Mighty Networks](#)), and a series of gatherings (Berlin in [2018](#) and [2021](#), Kyiv in [2019](#)).

The Emerge Berlin gathering in October 2021 was in many ways a great success, attended by 150 social entrepreneurs, artists, activists, and academics from around the world. This event led to the creation of several generative connections as well other Emerge gatherings in other parts of the world (e.g. Austin, Texas in 2022). The Emerge project made further significant strategic and practical strides in 2022 that built on the Emerge Berlin gathering, which will be detailed in the next annual report.

Overall, Perspectiva ended 2021 with clarity over its sense of identity, purpose and an increasingly respected and established body of distinctive activity.

Perspectives on Systems, Souls and Society Annual Report

Independent examiner's report to the trustees on the unaudited financial statements of Perspectives on Systems, Souls and Society.

We report on the accounts of Perspectives on Systems, Souls and Society for the period ended 31st December 2021 set out on page 14 to 17.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed. It is our responsibility to examine the accounts under section 145 of the Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our 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 we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- (i) which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Ash & Associates

Chartered Accountants
First Floor
1A Leadenhall Market
London
EC3V 1LR

8th March 2023

**Perspectives on Systems, Souls and Society
Annual Report**

**Statement of financial activities
For the year ended 31st December 2021**

	Notes	2021 £	2020 £
INCOMING RESOURCES			
Donations recieved		3,312	-
Grants received	2	220,976	373,673
Events		35,703	1,131
Publications		4,952	474
Bank interest		39	41
Total incoming resources		264,982	375,319
RESOURCES EXPENDED			
Office Rent		-	3,025
Staff costs	3	147,653	75,197
Consultants & researchers		90,405	138,122
Event Costs	4	67,197	87,638
Office & IT Costs		5,715	818
Publishing of materials		28,399	18,140
Recruitment costs		-	680
Accountancy fees		2,250	1,662
Legal fees		763	-
Bank charges		537	343
Total resources expended		342,919	325,625
NET SURPLUS/(DEFICIT) FOR THE YEAR		(77,937)	49,694
Total funds brought forward		241,180	191,486
TOTAL FUNDS CARRIED FORWARD		163,243	241,180

**Perspectives on Systems, Souls and Society
Annual Report**

Balance sheet as at 31st December 2021

	Notes	2021		2020	
		£	£	£	£
FIXED ASSETS					
Investment in subsidiary	5		23,289		23,289
CURRENT ASSETS					
Cash at bank and in hand			145,758		219,091
CURRENT LIABILITES					
Accrued expenses			(1,980)		(1,200)
Social security and other taxes			(3,824)		
NET ASSETS			<u>163,243</u>		<u>241,180</u>
FUNDS					
Unrestricted fund			<u>163,243</u>		<u>241,180</u>
TOTAL FUNDS			<u>163,243</u>		<u>241,180</u>

The accounts were approved by the trustees on 8th March 2023 and signed on their behalf by:

Dr Jonathan Rowson
Trustee

Mr Hans Tomas Bjorkman
Trustee

Mr Ian Christie
Trustee

Perspectives on Systems, Souls and Society Annual Report

Notes to the accounts For the year ended 31st December 2021

1. Accounting policies

1.1 Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS102 are prepared under the historical cost convention and in accordance with FRS102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland”, “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS102 and the Charities Act 2011.

1.2 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.
- Income from investments is included in the year in which it is receivable.

1.3 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

2. Grants Received	2021	2020
	£	£
The John Templeton Foundation	158,625	-
The Fetzer Institute	51,551	287,429
The Society for the Study of Science and Religion	10,000	-
The Scientific and Medical Network	800	-
Hans Tomas Bjorkman	-	86,244
	<u>220,976</u>	<u>373,673</u>

Perspectives on Systems, Souls and Society Annual Report

Notes to the accounts For the year ended 31st December 2021

3. Staff costs	2021	2020
	£	£
Salaries	134,782	66,000
Social security	11,552	7,883
Pension contributions	1,319	1,314
	<u>147,653</u>	<u>75,197</u>
 Average number of employees:	 <u>3</u>	 <u>1</u>

4. Event Costs	2021	2020
	£	£
Public Events	2,761	1,900
Realisation Festival	21,000	-
Emerge Network – Berlin	43,436	85,738
	<u>67,197</u>	<u>87,638</u>

5. Investment in subsidiary

During the previous year the charity acquired *Cocreation.x gGmbH* a Berlin based non-profit making organisation, to make it easier to work with our European network, particularly in light of the impact of Brexit which may make it harder for organisations in the UK to raise funds within the EU.

6. Related party transactions and trustees' expenses and remuneration

The charity received grants totalling £nil (2020 - £86,244) from Mr Hans Thomas Bjorkman, one of the trustees.

During the year Dr Jonathan Rowson, was employed as the Charity's full time Director, and received remuneration of £67,125 (2020 - £66,000) and pension contributions of £1,319 (2020 - £1,314), as permitted by the Charity's constitution and approved by the remaining trustees.

The remaining trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil).

PERSPECTIVES ON SYSTEMS, SOULS AND SOCIETY

England & Wales - Charity number 1170492

Accounts

Charity number: 1170492



Perspectives on Systems, Souls and Society

Trustees' report and financial statements

For the year ended 31st December 2020

Perspectives on Systems, Souls and Society Annual Report

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Perspectives on Systems, Souls and Society Annual Report

Legal and administrative information

Charity number	1170492
Principal address	PO Box 75779 London SW15 9HW
Trustees	Mr Hans Tomas Bjorkman Dr Jonathan Rowson Mr Ian Christie
Independent Examiner	Ash & Associates Chartered Accountants 2 London Wall Buildings London EC2M 5PP
Principal Bankers	Lloyds Bank plc 25 Gresham Street London EC2V 7HN

Perspectives on Systems, Souls and Society Annual Report

Report of the trustees For the year ended 31st December 2020

The trustees present their report and the financial statements for the year ended 31st March 2020. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The charity is registered with the Charity Commission (Registration number 1170492) and constituted as a Charitable Incorporated Organisation. The charity is governed by its constitution dated 30th November 2016.

Objectives and activities

The objects of the charity are to seek to advance education for public benefit through:

- a) The provision of materials and activities provided in the interest of promoting ecological sustainability, human development, and democratic engagement.
- b) Such materials and activities will be provided with the purpose of developing individual and collective capabilities to respond to complex societal problems

In meeting these objectives, the trustees have given due consideration to the guidance on Public Benefit issued by the Charity Commission.

Achievements and performance

2020 was a major year for the development of Perspectiva in which we began several new projects, clarified strategy and conducted a visual redesign. By the end of the year the structure of our work became clearer and is discernible in four main interrelated areas: Insight, Praxis, Realisation, Emergence. Those modalities of work represent an underlying theory of overcoming immunity to change (beyond the scope of this update) but in project terms they manifest as our books and essays, our Antidebate and other forms of practice-based inquiry, The Realisation festival and associated activity, and the Emerge project, including its website.

2020 was also, of course, the year the Coronavirus pandemic took hold. Perspectiva's plans for a public event series were put on hold and we had to postpone The Realisation Festival, originally scheduled for June, and we could not travel to build funding relationships or work with our main partner, The Fetzer Institute. We also stopped renting our office spaces and worked remotely.

On Insight: We worked to develop our publishing arm, Perspectiva Press, with five books prepared for publication in 2021. In two cases, with *Unlearn* by Hanno Burmeister and *Collective Wisdom in the West* by Liam Kavanagh, the manuscripts were quite short, their positioning was closely aligned with our own and they were submitted in a close to final form that didn't require much editing from us. Both these books had their own value, but also helped raise Perspectiva's profile in adjacent networks. In the case of *The Politics of Waking Up* by Indra Adnan, we brought this book into being by commissioning Indra to write a series of blog posts for our Emerge website (www.whatisemerging.com) alongside illustrations by Chris Burrows, and then worked with Indra to edit the material into book form. In the case of *The Entangled Activist*, this project arose from a project Perspectiva helped conceive and raise funding for with the support of The Emergence Foundation, including dedicated research and writing time for the author Anthea Lawson. In the case of *Dispatches from a Time Between Worlds: Crisis and Emergence in Metamodernity*, this anthology arose

Perspectives on Systems, Souls and Society Annual Report

gradually by inviting authors within our network to contribute, and our director worked with co-editor Layman Pascal to bring into towards completion.

In 2020 our work on the Digital Ego project also began, led by Tom Chatfield and Dan Nixon; Minna Salami was also commissioned to develop her work on exousiance and help with editing for Perspectiva Press; Zak Stein continued to advise on our work on transformative education, as did Bonnitta Roy. Our Director also dedicated time to further develop the intellectual foundations of Perspectiva's work, leading to an essay published early in 2021 called Tasting the Pickle: Ten Flavours of Meta-crisis and the Appetite for a New Civilisation. This essay, also a chapter in *Dispatches*, helped clarify the basis of Perspectiva's work for the next few years.

On Realisation: Our work here stems from the co-founders' interest in Bildung, and from our prior work to build a transformative education alliance, supported by the JJ Trust. We partnered with St Giles House in Dorset to put on a festival that would act as a touchstone for the idea of transformative civic and aesthetic education, including an online event. In due course our work on realisation will manifest as accessible course material, in which the annual festival acts as a kind of flagship event.

On Praxis: We were encouraged by The Director of Public Engagement at the John Templeton Foundation to develop a funding application for the idea of The Antidebate, which, after several revisions, was successful at the end of the year. The idea of the project is to create a new social practice that combines the best of dialogue and debate, informed by intellectual humility and the desire to respond to cultural polarisation of all kinds.

On Emergence: As one of its three founding organisations Perspectiva took over operational and strategic control of Emerge, due to the need to put it on a sustainable footing. Emerge is partly a website featuring profile and insight pieces but is also an international (mostly Northern Europe) 'network of networks' and incipient social movement that shares an interest in the relationship between societal challenges and the inner lives of human beings. This process included taking over the European entity *Cocreation.x gGmbH* based in Berlin to make it easier to work with our European network, particularly in light of the impact of Brexit which may make it harder for organisations in the UK to raise funds within the EU. As part of this process we also began a recruitment process for a Director of Emergence at Perspectiva, to lead the Emerge project while also supporting Perspectiva's broader work. Professor of Cultural History at the University of Kent, Anna Katharina Shaffner, was appointed.

2020 also featured a significant amount of work with the Designers, Sutherland Studios, which led to an elegant visual language to make sense of and help communicate Perspectiva's work. This redesign was later featured in several Design magazines and led to the format of our books and essays, and informed our new website.

2020 ended with a newsletter capturing the scale of these developments, and clarifying plans for 2021 and beyond.

Financial review

The charity received funds totalling £375,319 (2019 - £322,572) and incurred costs totalling £325,625 (2019 - £322,572). At the year end the funds held by the charity amounted to £241,180 (2019 - £191,486).

Reserves policy

At present no specific reserves are maintained, this will be reviewed once the charity becomes more established and has secured further funding.

Perspectives on Systems, Souls and Society Annual Report

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these 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 estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They 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.

On behalf of the trustees

Dr Jonathan Rowson
Trustee

9th November 2021

Perspectives on Systems, Souls and Society Annual Report

Independent examiner's report to the trustees on the unaudited financial statements of Perspectives on Systems, Souls and Society.

We report on the accounts of Perspectives on Systems, Souls and Society for the period ended 31st December 2020 set out on page 6 to 9.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed. It is our responsibility to examine the accounts under section 145 of the Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our 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 we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- (i) which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Ash & Associates

Chartered Accountants
2 London Wall Buildings
London
EC2M 5PP

9th November 2021

**Perspectives on Systems, Souls and Society
Annual Report**

**Statement of financial activities
For the year ended 31st December 2020**

	Notes	2020 £	2019 £
INCOMING RESOURCES			
Grants received	2	373,673	322,436
Events		1,131	10
Publications		474	115
Bank interest		41	11
Total incoming resources		375,319	322,572
RESOURCES EXPENDED			
Office Rent		3,025	8,088
Staff costs	3	75,197	74,325
Consultants & researchers		138,122	106,520
Event Costs	4	87,638	39,996
Office & IT Costs		818	-
Attending conferences & seminars		-	1,501
Publishing of materials		18,140	3,072
Recruitment costs		680	-
Accountancy fees		1,662	3,030
Bank charges		343	332
Total resources expended		325,625	236,864
NET SURPLUS FOR THE YEAR		49,694	85,708
Total funds brought forward		191,486	105,778
TOTAL FUNDS CARRIED FORWARD		241,180	191,486

Perspectives on Systems, Souls and Society Annual Report

Balance sheet as at 31st December 2020

		2020		2019	
	Notes	£	£	£	£
FIXED ASSETS					
Investment in subsidiary	5		23,289		
CURRENT ASSETS					
Cash at bank and in hand			219,091		193,586
CURRENT LIABILITES					
Accrued expenses			(1,200)		(2,100)
NET ASSETS			<u>241,180</u>		<u>191,486</u>
FUNDS					
Unrestricted fund			<u>241,180</u>		<u>191,486</u>
TOTAL FUNDS			<u>241,180</u>		<u>191,486</u>

The accounts were approved by the trustees on 9th November 2021 and signed on their behalf by:

Dr Jonathan Rowson
Trustee

Mr Hans Tomas Bjorkman
Trustee

Mr Ian Christie
Trustee

Perspectives on Systems, Souls and Society Annual Report

Notes to the accounts

For the year ended 31st December 2020

1. Accounting policies

1.1 Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS102 are prepared under the historical cost convention and in accordance with FRS102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland”, “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS102 and the Charities Act 2011.

1.2 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.
- Income from investments is included in the year in which it is receivable.

1.3 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

2. Grants Received	2020	2019
	£	£
The Joseph Rowntree Charitable Trust	-	26,250
The Fetzer Institute	287,429	152,763
The J J Charitable Trust	-	60,000
Hans Tomas Bjorkman	86,244	62,801
Friends Provident	-	2,836
The Edith Maud Ellis Trust	-	500
The Schopflin Foundation	-	4,286
The Society for the Study of Science and Religion	-	13,000
	<u>373,673</u>	<u>322,436</u>

Perspectives on Systems, Souls and Society Annual Report

Notes to the accounts For the year ended 31st December 2020

3. Staff costs	2020	2019
	£	£
Salaries	66,000	67,400
Social security	7,883	5,938
Pension contributions	1,314	987
	<u>75,197</u>	<u>74,325</u>
Average number of employees:	<u>1</u>	<u>1</u>

4. Event Costs	2020	2019
	£	£
Public Events	1,900	980
New Economic Thinking / Friends Provident project	0	1,445
Emerge Network – Berlin	85,738	37,571
	<u>87,638</u>	<u>39,996</u>

5. Investment in subsidiary

During the year the charity acquired *Cocreation.x gGmbH* a Berlin based non profit making organisation, to make it easier to work with our European network, particularly in light of the impact of Brexit which may make it harder for organisations in the UK to raise funds within the EU.

6. Related party transactions and trustees' expenses and remuneration

The charity received grants totalling £86,244 (2019 - £52,801) from Mr Hans Thomas Bjorkman, one of the trustees.

During the year Dr Jonathan Rowson, was employed as the Charity's full time Director, and received remuneration of £66,000 (2019 - £67,400) and pension contributions of £1,314 (2019 - £987), as permitted by the Charity's constitution and approved by the remaining trustees.

The remaining trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2019: £nil). Expenses re-imbursed to the trustees in the year totalled £nil (2019: £524).