

**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**

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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 Read, 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.

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.Bjorkman/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**

		Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
	Notes				
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	5				
Philosophy research		<u>393,250</u>	<u>17,624</u>	<u>410,874</u>	<u>200,800</u>
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		303,033	450,104
NET ASSETS		<u>303,033</u>	<u>450,104</u>
FUNDS	14		
Unrestricted funds		<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

**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.

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	<u>405,444</u>	<u>5,430</u>	<u>410,874</u>

**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.

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	1	-
	<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	53,829	-	53,829
Total	<u>487,661</u>	<u>-</u>	<u>487,661</u>
EXPENDITURE ON			
Charitable activities			
Philosophy research	200,800	-	200,800
NET INCOME	286,861	-	286,861
RECONCILIATION OF FUNDS			
Total funds brought forward	163,243	-	163,243
TOTAL FUNDS CARRIED FORWARD	<u>450,104</u>	<u>-</u>	<u>450,104</u>

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

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

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