

**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

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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 10<sup>th</sup> 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

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.

## **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).

**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-65E9-08DE188CD3A9..... 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
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>
<b>Total</b>		<u>201,323</u>	<u>94,276</u>	<u>295,599</u>	<u>263,803</u>
<b>EXPENDITURE ON Charitable activities</b>					
Philosophy research	5	<u>321,715</u>	<u>94,276</u>	<u>415,991</u>	<u>410,874</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(120,392)</u>	<u>-</u>	<u>(120,392)</u>	<u>(147,071)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>303,033</u>	<u>-</u>	<u>303,033</u>	<u>450,104</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>182,641</u>	<u>-</u>	<u>182,641</u>	<u>303,033</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**

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

**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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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>

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

**5. CHARITABLE ACTIVITIES COSTS**

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

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2024 £</b>	<b>2023 £</b>
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**

	<b>2024 £</b>	<b>2023 £</b>
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.

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>247,771</u>	<u>250,228</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>2</u>	<u>1</u>

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

**11. FIXED ASSET INVESTMENTS**

	<b>Unlisted investments £</b>
<b>MARKET VALUE</b>	
At 1 January 2024 and 31 December 2024	<u>23,289</u>
<b>NET BOOK VALUE</b>	
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 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. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024 £</b>	<b>2023 £</b>
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.

	<b>2024 £</b>	<b>2023 £</b>
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

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

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 £
<b>Unrestricted funds</b>			
General fund	303,033	(120,392)	182,641
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	201,323	(321,715)	(120,392)
<b>Restricted funds</b>			
Open Society Foundations	94,276	(94,276)	-
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	450,104	(147,071)	303,033
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	246,179	(393,250)	(147,071)
	<hr/>	<hr/>	<hr/>
<b>Restricted funds</b>			
The John Templeton Foundation	17,624	(17,624)	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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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## Document Details

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FuseSign subscriber	Brett Nicholls Associates
Initiator email	ada@bnassociates.co.uk
Signed by	Jonathan Rowson (jonathan@perspectiva.co.uk), Ian Christie (ianchristie1498@gmail.com), Tomas Bjorkman (tomas_b@me.com), David (david@bnassociates.co.uk)
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## Document Signers

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A handwritten signature in black ink, appearing to read 'David', enclosed within a thin black rectangular border.

## DOCUMENT AUDIT LOG

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2025-10-31 15:48 +00:00	SYSTEM	PROGRESSING BUNDLE TO SIGNING GROUP 2
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More Information

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**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

**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 10<sup>th</sup> 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

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.



## **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).

**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-65E9-08DE188CD3A9..... 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
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>
<b>Total</b>		<u>201,323</u>	<u>94,276</u>	<u>295,599</u>	<u>263,803</u>
<b>EXPENDITURE ON Charitable activities</b>					
Philosophy research	5	<u>321,715</u>	<u>94,276</u>	<u>415,991</u>	<u>410,874</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(120,392)</u>	<u>-</u>	<u>(120,392)</u>	<u>(147,071)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>303,033</u>	<u>-</u>	<u>303,033</u>	<u>450,104</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>182,641</u>	<u>-</u>	<u>182,641</u>	<u>303,033</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 £
<b>FIXED ASSETS</b>			
Investments	11	23,289	23,289
<b>CURRENT ASSETS</b>			
Debtors	12	37,909	29,401
Cash at bank		<u>186,346</u>	<u>416,726</u>
		224,255	446,127
<b>CREDITORS</b>			
Amounts falling due within one year	13	(64,903)	(166,383)
<b>NET CURRENT ASSETS</b>		<u>159,352</u>	<u>279,744</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		182,641	303,033
<b>NET ASSETS</b>		<u>182,641</u>	<u>303,033</u>
<b>FUNDS</b>	15		
Unrestricted funds		<u>182,641</u>	<u>303,033</u>
<b>TOTAL FUNDS</b>		<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

**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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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>

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

**5. CHARITABLE ACTIVITIES COSTS**

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

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2024 £</b>	<b>2023 £</b>
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**

	<b>2024 £</b>	<b>2023 £</b>
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.



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>247,771</u>	<u>250,228</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>2</u>	<u>1</u>

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

**11. FIXED ASSET INVESTMENTS**

	<b>Unlisted investments £</b>
<b>MARKET VALUE</b>	
At 1 January 2024 and 31 December 2024	<u>23,289</u>
<b>NET BOOK VALUE</b>	
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 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. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024 £</b>	<b>2023 £</b>
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.

	<b>2024 £</b>	<b>2023 £</b>
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

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

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 £
<b>Unrestricted funds</b>			
General fund	303,033	(120,392)	182,641
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	201,323	(321,715)	(120,392)
<b>Restricted funds</b>			
Open Society Foundations	94,276	(94,276)	-
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	450,104	(147,071)	303,033
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	246,179	(393,250)	(147,071)
<b>Restricted funds</b>			
The John Templeton Foundation	17,624	(17,624)	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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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A handwritten signature in black ink, appearing to read 'David', enclosed within a thin black rectangular border.

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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 effect 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

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## Document Signers

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