

THE SOCIETY FOR APPLIED PHILOSOPHY
Registered Charity No. 287331

STATEMENT OF ACCOUNTS

YEAR ENDED 31 DECEMBER 2023

DNS Associates
Chartered Institute of Management Accountants
382 Kenton Road
Harrow, Middlesex
United Kingdom
HA3 8DP

**THE SOCIETY FOR APPLIED PHILOSOPHY
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Legal and Administrative information

The Society for Applied Philosophy is a registered charity and is governed by a set of rules adopted in 1989.

The officers of the Society at 31st December 2023 are as follows:

President	Onora O'Neill
Vice Presidents	Brenda Almond and David Archard
Chair	Helen Frowe (Stockholm)
Honorary Treasurer	Chris Bennett (Sheffield)
Honorary Secretary	Massimo Renzo (King's College, London)

Aims and Organisation

The object of the Society is the advancement of public education in the field of applied philosophy and the publication of its proceedings to the end.

The ordinary business of the Society is managed by an Executive Committee consisting of the officers and the following elected members at 31st December 2023

Elected Members:	Ex-officio Members:
Anneli Jefferon (Cardiff)	Jonathan Cameron (Aberdeen) (Society Administrator)
Mario Paola Ferretti (Darmstadt)	Avery Kolers (University of Louisville) (Journal Editor)
Natasha McKeever (Leeds)	Dana Nelkin (University of California San Diego) (North American Representative)
Pauline Silwa (Cambridge)	Laura Ferracioli (Sydney) (Australia Representative)
Serena Olsaretti (Pompeu Fabra)	
Karam Chadha (Durham)	

Review of Activities

The Society continued to hold regular workshops on issues in applied philosophy. It also held its annual conference in July. It continues to publish its journal, The Journal of Applied Philosophy.

Review of Financial Position

The accounts have been prepared in accordance with the guidelines issued by the Charities Commission on Accounting for the Smaller Charity, and the comparative figures have been restated accordingly. The Receipts and Payments Account on page 3 shows a deficit of receipts over payments of £50439 (2022 - £25447 surplus)
The Statement of Assets and Liabilities shows a decrease in net assets from £504467 to £454027.

All of the Society's funds are unrestricted.

Statement of Trustees' Responsibilities

The members of the Executive Committee are the trustees of the Society for the purpose of the Charities Act 1993. Law applicable to charities in England and Wales requires the trustees to prepare a receipts and payments account and statement of assets and liabilities for each financial year.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the account and statement are properly presented and comply with applicable law. 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.

**THE SOCIETY FOR APPLIED PHILOSOPHY
TRUSTEES' ANNUAL REPORT (cont'd)
FOR THE YEAR ENDED 31 DECEMBER 2023**

REPORT OF HONORARY CHAIR (2023)

The Society has continued to run smoothly in 2023.

We held one EC meeting online and one in person, along with our AGM, at our annual conference, which took place in Antwerp. In line with our remit to promote applied philosophy, the society has continued to fund events and research in applied philosophy. We revised our funding schemes to make sure that we continue to the best accommodate the needs of researchers, making it clearer that the range of activities that the Society is able to support. We continue to offer both doctoral and post-doctoral scholarships.

The Society's journal, the Journal of Applied Philosophy, continues to produce high-quality research in applied philosophy. Our previous editor, Elizabeth Brake, stepped down in September 2023, to be replaced by Avery Kolers from the University of Kentucky. Avery will be joined by Tina Rulli from UC Berkely as co-editor in 2024.

Theron Pummer has reached the end of his term as an EC member and decided not to stand for re-election; the Society is very grateful to him for his three years of service. Theron has been replaced by Natasha McKeever, an assistant professor of philosophy at Leeds University.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOCIETY FOR APPLIED PHILOSOPHY

We report on the accounts of the Charity for the year ended 31st December 2023 which are set out on pages 2 to 7.

Respective Responsibilities of Trustees and Examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act)
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 or the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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**THE SOCIETY FOR APPLIED PHILOSOPHY
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR TO 31 DECEMBER 2023**

		2023		2022	
		£	£	£	£
Incoming Resources	Note				
Receipts from publications, conferences and workshops					
Journal Royalties		123767		159625	
Conference		24922		22361	
			148689		181986
Investment Income					
Interest Received			1156		337
Total Incoming Resources			149845		182323
Direct Charitable Expenditure					
Journal		1000		1000	
Conference	4	40062		39852	
Workshops/Supported Conference		27585		53481	
Travel Grant		18119		-	
Journal Prize		2005		-	
SAP Annual Lecture Expenses		2642		-	
Bursaries	6	36000		52039	
			127413		146372
Other Expenditure					
Honorarium Payments	7	6000		6000	
Website Expense		5877		-	
Bank Charges		-		15	
Accountancy		1200		1200	
ECM Expenses		158		258	
HMRC Tax		4237		-	
Journal Honoraria	3	32604		30735	
Society Administrator		12503		13594	
Society Administrator - Pension		1099		997	
Subscription		100		-	
Depreciation		127		-	
Journal Administrator		8969		8241	
Miscellaneous Expenses		-		358	
			72874		61398
Total Payments			200287		207770
Movements in total funds for the year-					
Net (DEFICIT) SURPLUS for the year			(50439)		(25447)
Total funds brought forward			517153		542600
Total funds carried forward			466,714		517153

There were no gains or losses recognised in the year.

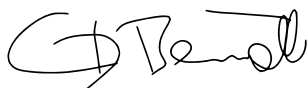
All incoming resources and resources expended derive from continuing activities.

**THE SOCIETY FOR APPLIED PHILOSOPHY
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2023**

	Notes	2023 £	2022 £
MONETARY ASSETS			
Bank and Cash balances:			
Cash at bank		454848	504903
Prepayments		-	258
		<u>454848</u>	<u>505161</u>
Net-Monetary Assets			
<i>-held for functional use by the charity:</i>			
Computer and Fax machine			
Cost		918	918
Depreciation		(539)	(412)
		<u>379</u>	<u>506</u>
Total Assets		<u>455227</u>	<u>505667</u>
LIABILITIES			
Creditors			
Accountants remuneration		1200	1200
		<u>1200</u>	<u>1200</u>
Net Assets		<u>454027</u>	<u>504467</u>

The Annual Report was approved by the Trustees on

C Bennett
Treasurer



**THE SOCIETY FOR APPLIED PHILOSOPHY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting Policies

Basis of Preparation of Accounts

The accounts have been prepared under section 42(3) of the Charities Act 1993, on the receipts and payments basis, following the guidance issued by the Charities Commission.

Direct Charitable Expenditure

All expenditure in connection with the Society's meetings and publications, has been treated as direct charitable expenditure in the Receipts and Payments Account.

Depreciation

Notional depreciation is shown in the Statement of Assets and Liabilities at the rate calculated to write off the cost of each asset evenly over its estimated useful life, as follows:

Computer and Office Equipment 25% on written down value

2 Trustees' Expenses

There were no Trustees' expenses for the year.

3. Journal Honorarium payments

	Amount (£)
S.Collins	9417
J. McMillan	1500
A.Walsh	3150
E.Brake	6255
A.Slanvy	3000
C.Rulli	3132
G.Lang	3000
M.Krishnamurthy	3150
	32604

4. Conference Expenses

	Amount (£)
Various University	6459
Travel expenses	1517
Various Individuals	32087
	40062

**THE SOCIETY FOR APPLIED PHILOSOPHY
NOTES TO THE ACCOUNTS (Cont)
FOR THE YEAR ENDED 31 DECEMBER 2023**

5. Creditors

	Amount (£)
Accountants Remuneration	1200
	<u>1200</u>

6. Post Graduate Scholarships/Grants

	Amount (£)
L.Sung	16000
K.La Cour	10000
L.Elijah	10000
	<u>36000</u>

7. Honorarium Payments

	Amount (£)
C.Bennett	1500
M.Renzo	1500
H.Frowe	3000
	<u>6000</u>

8. Reserves Policy

In view of the charity's reliance on a single source of funding (The Journal of Applied Philosophy) and on going uncertainties in the field of academic publishing, the Trustees aim to maintain reserves that would enable them to cover roughly two to three years of normal activities and commitments.

THE SOCIETY FOR APPLIED PHILOSOPHY
NOTES TO THE ACCOUNTS (Cont)
FOR THE YEAR ENDED 31 DECEMBER 2023

9. Conference Funding

	Amount (£)
British and Irish SAP event funding	1517
UNIVERSITY OF BRIS BARC GB22	950
UNIVERSITY OF WARW Philosophy Adorno	1144
OVERSEAS PAYMENT TRUSTEES OF BOSTON	2128
UNIVERSITY OF BIRM Phi	1000
UNIVERSITY OF CAMB Dept GV-J Munton	831
UNIVERSITY OF LEED 90313295	3000
UNIVERSITY OF MANC AA15790 4337	1500
OVERSEAS PAYMENT WILLIAM PARMER	616
UNIVERSITY OF OXFO PhilKienerworkshop	3000
OVERSEAS PAYMENT STOCKHOLM UNIVERSI	1563
OVERSEAS PAYMENT UCD NO1 ACCOUNT	2025
OVERSEAS PAYMENT FABIAN SCHUPPERT	3163
UNIVERSITY OF ESSE 2047363	1406
UNIVERSITY OF OXFO NDPH Claire Murray	2950
UNIVERSITY OF SHEF 1800245034	791
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