

Company number: 03258939
Charity number: 1058545

The United Kingdom Council for Psychotherapy

Annual report and financial statements
For the year ended 30 September 2017

Reference and Administrative Details

Company number 03258939 – incorporated in the United Kingdom

Charity number 1058545 – registered in England and Wales

Registered office and operational address

2nd Floor, America House
2 America Square
London
EC3N 2LU

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Trustees	James Caspian	<i>Not current - term ended 27 January 2017</i>
	Andy Cottom	
	Bob Cooke	
	David Fitzgerald	<i>Not current - term ended 27 September 2017</i>
	Emma Williams	Lay (resigned 25 January 2018)
	Jacqui McCouat	
	John Loughrey	Lay
	Keith Carlton	
	Martin Pollecoff	UKCP Chair
	Nasima Khanom	Co-opted
	Neil Robertson	UKCP Treasurer
	Patricia Hunt	UKCP Vice-chair
	Suzy Greaves	Lay
Key Management Personnel	Professor Sarah Niblock	Chief Executive (from 8 September 2017)
	Janet Weisz	Chief Executive (until 7 September 2017)
	Louise Lilley	Head of Operations and Regulation
	Richard Hunt	Head of Communications (until 29 September 2017)
Bankers	CAF Bank Ltd Kings Hill West Malling, Kent ME19 4TA	
	Barclays Bank plc PO Box 2764 London NW3 6JD	

Solicitors

Fieldfisher
35 Vine Street
London
EC3N 2AA

Auditor

Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House
108-114 Golden Lane
London
EC1Y 0TL

Trustees' Annual Report

The trustees present their report and the audited financial statements for the year ended 30 September 2017.

Reference and administrative information set out on pages 1 and 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Charitable objectives

Our charitable objectives provide a framework through which our strategic aims can be achieved. They are:

- To promote the art and science of psychotherapy and psychotherapeutic counselling for the public benefit
- To promote research and education in psychotherapy and psychotherapeutic counselling and to disseminate the results of any such research
- To promote high standards of education, training and practice in psychotherapy and psychotherapeutic counselling
- To promote the wider provision of psychotherapy and psychotherapeutic counselling for all sections of the public

Our vision

Improving lives by providing high quality psychotherapies.

Our mission

To achieve our vision we will:

- engage with the public to raise awareness of high quality psychotherapies, advocate their use and influence policy to improve access to services
- promote excellence by setting standards in ethics and training
- protect the public through robust regulation
- speak out against injustice
- represent the profession nationally and internationally

Our strategic aims help us to meet our objectives. They permeate all our projects, informing the work we do and how we deliver our services.

Strategic aims

Improving access

Make sure that high-quality psychotherapy and psychotherapeutic counselling in both private and public sectors is available to everyone, no matter who they are.

Engaging better

Continue to improve way we engage with our individual and organisational members and provide services and benefits which are valued by all.

Maintain standards of excellence

Protect the public by making sure everyone on our register meets our professional standards – and at the same time making sure our register meets national accreditation requirements. Continue setting high standards in the way we govern and organise ourselves.

Collaborating for success

Develop existing external collaborations and actively seek new ones to achieve a more powerful voice to promote psychotherapy and psychotherapeutic counselling.

Research

Carry out appropriate research and use findings to promote psychotherapy and psychotherapeutic counselling and inform our members' training and development for the benefit of all.

The trustees review the aims, objectives and activities of the charity each year.

This report looks at what the charity has achieved and the outcomes of its work within the last 12 months. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The Board revised the strategic objectives at its meeting in July 2017. For more information on this see Plans for the Future on page 9.

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance in the delivery of public benefit

How we're improving access

We are committed to ensuring that high quality psychotherapy and psychotherapeutic counselling are available to everyone in both private and public sectors.

During 2016-17, we worked on this objective by campaigning to get more quality therapy on the NHS, as well as tackling societal causes of mental health problems – something that was identified as a priority by members in the 2016 membership survey.

We engaged with politicians from all major political parties. This included challenging all the major parties to make manifesto commitments on mental health services during the 2017 General Election campaign. We also held a fringe event at the Conservative Party conference on early prevention and intervention.

NICE guidelines on depression

The National Institute for Health and Care Excellence (NICE) launched a consultation on their guidelines for depression. Following our campaign, NICE included improved recommendations for psychodynamic psychotherapy in the latest draft guidance. We hope for further recommendations for enhanced choice when the final guidance is published.

UKCP in the media

We secured a number of high profile media stories on the downsizing and closure of children's mental health services, rising mental health problems among workers and unemployed people, and the impact of benefit sanctions on mental health.

We began a partnership with Psychologies, a national monthly consumer magazine with a focus on wellbeing that is widely available in supermarkets, newsagents and further afield. The partnership gives UKCP prominent promotion on the Psychologies website and a full page advertorial in each magazine, with Q&As provided by UKCP members.

How we're engaging better

We're committed to improving the way we engage with our individual and organisational members and provide services and benefits which are valued by all.

We do this by involving members in our work and providing valued services.

During the year we consulted members on amendments to our bylaws, revisions to standards for supervisors and guidelines for mental health familiarisation.

We reviewed our publishing activities, engaging an external research company to hold focus groups with members. Participants wanted our publishing activity to be aligned to, and help promote, our strategic aims. In particular, they said it should help UKCP be more outward facing, professional and authoritative.

Events

We held a successful national conference at Regent's University in March on The future of psychotherapy, science, politics and best practice. The event received positive feedback from participants and the Board has decided to hold a national conference annually.

We also

- organised a biennial research conference
- held workshops on research, ethics and learning from complaints
- partnered with the Gloucestershire Action for Refugees and Asylum Seekers and Audrey James of Restore Counselling service to hold a Black Men on the Couch event.

Membership

Once again, we achieved membership retention of over 95%. We welcomed our first affiliate organisational member: the Claremont Project. We also welcomed the Association of Core Process Psychotherapists as a stand-alone organisation in its own right (it was formerly the professional body of our organisational member the Karuna Institute).

How we maintain standards of excellence

We protect the public by making sure everyone on our register meets our professional standards – and at the same time making sure our register meets national accreditation requirements. We continue setting high standards in the way we govern and organise ourselves.

Professional Standards Authority accreditation

In November 2016, the Professional Standards Authority (PSA) renewed our accreditation without asking for any changes or improvements in any of our processes.

Digital development

We launched our new website and member portal at the start of the financial year. We are letting the system bed in for a year before considering further developments. While we do this, we are dealing with snagging issues.

In September 2017, we relocated the UKCP office to 2 America Square in EC3. Our property search was informed through consultation with trustees, committee members and staff.

The new office has a much improved technical infrastructure and capability, which provides us with opportunity to develop digitally.

Complaints

We continue to seek ways to improve our complaints processes. During the year we:

- produced indicative sanctions guidance for Adjudication Panels to refer to when determining a sanction against a member.
- updated our Publications of Decisions policy to reflect the current complaints and conduct process (CCP15) and learning from cases we have heard.

- began work on a protocol outlining what will happen when a complaint is made about a registrant who is a member of more than one organisation.
- reviewed our Alternative Dispute Resolution process to improve our facilitation and mediation options for complaints that do not meet the Complaints and Conduct Process (CCP) threshold.
- removed a clause the Complaints and Conduct Process requiring overseas members to have UK-based insurance provision.

Regulation

The Regulation Team continue to conduct the annual random audit of individual clinical members to ensure the robustness of our register. We also reviewed 15 organisations through the ongoing quinquennial review programme.

Child and Adolescent Proficiency Marker

We held an initial application phase for the Child and Adolescent Proficiency Marker and received and processed 44 applications. The Marker is for registrants who have trained to work primarily with adult clients, and occasionally work with children or adolescents. It indicates that the holder meets minimum proficiencies to work with clients under the age of 18.

How we collaborate for success

We develop existing external collaborations and actively seek new ones to achieve a more powerful voice to promote psychotherapy and psychotherapeutic counselling.

During 2016-17, we worked collaboratively on a range of projects with other professional bodies, and the wider mental health sector.

- We conducted a joint survey of counsellors and therapists working on the NHS with the British Psychoanalytic Council (BPC), the British Association for Counselling and Psychotherapy (BACP) and the Association of Child Psychotherapists (ACP).
- We led within the We Need to Talk coalition – a group of around 20 major mental health charities, professional bodies and Royal Colleges – to develop a united set of election asks during the 2017 General Election Campaign.
- We were an active member of the Talking Therapies Taskforce, a project aiming to develop new models of service for people with severe and complex mental health problems. Other members include BPC, BACP, the Psychotherapy Faculty at the Royal College of Psychiatrists, the Society for Psychotherapy Research, and the Association for Psychoanalytic Psychotherapy in the NHS.
- We engaged with a number of other professional bodies to develop an updated Memorandum of Understanding on Conversion Therapy in the UK.
- We contacted the Red Cross to explore ways for members to offer their services in the event of a disaster such as the Grenfell Tower fire.

International Committee

UKCP plays a leading role in the work of the European Association of Psychotherapy, and is part of the European Association for Counselling. The new International Officer, UKCP Vice-chair Patricia Hunt, aims to build collaborations with UKCP's equivalent organisations in other parts of the world for reciprocal sharing and for the corporate development and recognition of the profession of psychotherapy.

Our research

We carry out appropriate research and use findings to promote psychotherapy and psychotherapeutic counselling and inform our members' training and development for the benefit of all.

Funding research

As part of our on-going commitment to supporting our members' engagement with research, the Research Faculty Committee awarded funding to several research projects last year.

Five of the research projects have now reached completion. Summaries of the projects will be disseminated through the UKCP website and publications.

Disseminating research

Our Practitioner Research Network provides members with the opportunity to actively engage with research and devise projects that make a difference to practice.

Members of our Practitioner Research Network presented findings from the UKCP's 'Moments of meeting' project at an international research conference.

The 'Moments of meeting' project provided systematic investigation of a key psychotherapeutic concept, as well as valuable insight into the experience of practitioners engaged in researching their own psychotherapeutic practice.

Plans for the future

Our objectives for the coming year

The Board of Trustees review the aims, objectives and activities of the charity each year. At its meeting in July 2017 under the former Chief Executive, the Board decided that, going forward, they will be as follows:

Improving access to psychotherapy

- Raise the profile of UKCP and psychotherapy to influence public, service users, media, policymakers, professions and partners and make us the 'go to' body for psychotherapy
- Profile raising activity will target diverse audiences to encourage them to join the profession, or feel more open to seeking psychotherapy

Engaging better

- To attract new, and retain existing, members by improving the membership 'offer' and promoting the benefit of membership
- To attract new members from minority groups across all ethnicities, genders, sexuality, ages and abilities

Maintaining standards of excellence

- Improve the way we govern ourselves and regulate our members by reviewing existing structures across the organisation
- Diversity issues are to be addressed as a priority in any organisational review

Collaborating for success

- Broker new, and develop existing, collaborations, with professional bodies, service users, the media, and those in research and private sector
- Develop relationships with those representing minority groups to help us achieve mutual diversity aims

Research

- To develop and deliver a research strategy to promote psychotherapy and psychotherapeutic counselling and inform our members' training and development for the benefit of all
- To undertake research to identify issues around diversity facing the profession and the mental health sector

Reviewing our work

Professor Sarah Niblock became UKCP Chief Executive in September 2017. To achieve the Board's July 2017 strategic objectives, her priorities for 2017-18 are to create one UKCP vision. We will embolden our vision and purpose as 'one UKCP', uniting to create a world where everyone, regardless of background, can achieve their full human potential through access to the highest quality psychotherapies.

Accordingly, high-level projects for 2017-18 include:

Digital Futures: having undergone a significant Digital Development Project (DDP) in the past 18 months, we will now optimise the functionality of our CRM platform and website for the benefit of members, the public, media and policymakers.

News and Campaigns: we are relaunching the communications function with new leadership, a refreshed strategy and digital enhancement to be an authoritative, persuasive news and information source.

Research and Policy: we will roll out a bold, collaborative research strategy to connect, enrich and promote our authority both nationally and globally, underpinning our campaigns with world-leading insight and data on the value of psychotherapy.

Financial reports

Financial review

The attached Statement of Financial Activities and Balance Sheet provide the results of the Charity's operations for the twelve months from 1 October 2016 to 30 September 2017.

Income for the year to September 2017 was £2,144k, up marginally (1.9%) on 2016. Total expenditure was £2,136k compared to £2,070k in 2016. Total expenditure for 2017 includes £126k related to the move to new premises necessitated by the expiry of the lease over the Wakley Street premises. In addition to this, £265k was spent on assets (fitting out of the office and furniture and equipment) which have been capitalised and written off over the period of the lease (10 years).

The majority of the charity's income is from membership fees (£2,080k in 2017 and £2,063k in 2016). The trustees recognise that the charity's reliance on this sole source of income makes the charity vulnerable to unforeseen fluctuations in membership. The trustees take this factor into account in setting levels of reserves to be held and also in putting appropriate strategic priority to maintaining and growing membership. The Complaints and Conduct Process was reclassified as a Designated Fund on 1 October 2014 and is reflecting a surplus of income over expenditure at the end of this year. The surplus has been taken into account in the price setting model and will continue to be monitored.

In an organisation so heavily dependent on voluntary effort, any analysis of expenditure by activity gives a distorted picture of the charity's costs. The charity continues to employ a small staff but most of our programmes depend on very hard working volunteers. The many hours of work on The United Kingdom Council for Psychotherapy standards, registration, regulation and quality assurance are not reflected in the columns of figures in the financial statements. The Board of Trustees takes this opportunity to thank all those who have given time to UKCP for the advancement of psychotherapy and psychotherapeutic counselling.

All trustees give their time voluntarily. Some volunteers are paid a token amount in recognition of the time they spend on UKCP business. These amounts are in no way meant to reimburse them at market rates. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

Investment policy and performance

The trustees' investment policy was put in place to ensure that UKCP's cash is invested in the most effective and secure manner.

The policy states that the objectives of investments are:

- To produce the best financial return within an acceptable level of risk
- To produce a total return in excess of inflation for medium term investments
- To preserve the capital value with a minimum level of risk for short term investments

The policy also details the trustees' position on risk, ethical investments and liquidity.

The Finance and Audit Committee has decided to invest reserves in the F&C CAF Socially Responsible Portfolio. The investments paid out dividends of £5k during the year, a yield of 2.5%. The investments have risen in value by 23% since their purchase in February 2016.

Reserves policy and going concern

The trustees have a reserves policy which requires that reserves be maintained at a level which ensures that the Charity's core activities could continue during a period of unforeseen difficulty.

The Complaints and Conduct Process has a separate reserves policy. A proportion of these reserves must be maintained in a readily realisable form.

The Charity's income and expenditure are both highly predictable in timing and amounts. The trustees therefore consider it prudent to base their reserves policy on committed costs rather than a multiple of operating expenditure.

The trustees set reserves targets at the beginning of the financial year and monitor the actual results at each Board meeting. The current reserves target for the general fund is £338,278 and for the Complaints and Conduct Process fund it is £153,382. Funds held at 30 September 2017 are in excess of these targets. The budget for 2017-2018 which has been approved by the trustees is intended to bring reserves down towards target and future investments in the various initiatives outlined in the Chair and Chief Executive's reports together with monitoring of future fee levels will be used to manage the level of reserves to be at or near target in the medium term.

Related parties and relationships with other organisations

The Charity is a membership organisation and as such has, in the ordinary course of its activities, transactions with its individual members and with its organisational members.

Remuneration policy

UKCP sets the pay of its staff and key management personnel using industry benchmarks, performance reviews and appraisals. The Board approves any annual increases and any changes to the Chief Executive's salary.

Structure, governance and management

Constitution

The organisation is a charitable company limited by guarantee, incorporated on 30 September 1996 and registered as a charity on 8 October 1996.

The company was established under a memorandum of association which established the objects (see page 3) and powers of the charitable company and is governed under its articles of association.

Organisational structure and decision making

The Board of Trustees, which is responsible to UKCP members and the Charity Commission, oversees the fulfilment of our charitable objectives. A number of committees report to the Board or to the Executive Committee, which oversees ongoing work.

On appointment, each trustee is asked to declare any conflicts of interest. They are also asked to declare any interests annually which ensures the UKCP Register of Interests is accurate and up-to-date.

We give our new trustees an induction pack outlining the roles and responsibilities of being a trustee as well as the Charity Commission's 'Charity trustee: what's involved' (CC3a) and 'The essential trustee: what you need to know' (CC3). We also aim to meet any training needs for new trustees that will help them carry out their role.

Risk management

Our Board reviews the risks facing UKCP on an annual basis via a Risk Register. The register covers strategic, operational, financial, human resources, technological and reputational risks. The risks we have identified are prioritised in terms of potential impact and likelihood of occurrence and the trustees confirm that systems or procedures are in place to mitigate significant risks. Three of the main risks that the trustees have identified and the strategies for mitigating these are:

- Legal challenges on complaints and conduct cases – robust procedures are followed for each case, overseen and reviewed by suitable parties.
- Statutory regulation being introduced, potentially meaning that therapists no longer need UKCP registration – we continue to engage with government and other interested professional bodies.
- Fraud by UKCP employees or outsourced staff may result in losses to the Charity in financial or reputational terms – robust financial procedures followed by all staff and the external finance team ensure the risk of fraud is low.

Statement of responsibilities of the trustees

The trustees (who are also directors of the United Kingdom Council for Psychotherapy for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The Trustees' Annual Report has been approved by the trustees on 26 January 2018 and signed on their behalf by

M Pollecoff
Chair

Independent auditor's report to the members of The United Kingdom Council for Psychotherapy

Opinion

We have audited the financial statements of The United Kingdom Council for Psychotherapy (the 'charitable company') for the year ended 30 September 2017 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 30 September 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of

company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a

going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Judith Miller (Senior statutory auditor)

Date: 27 April 2018

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

The United Kingdom Council for Psychotherapy

Statement of Financial Activities (incorporating an income and expenditure account)

For the year ended 30 September 2017

	Note	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Income from:					
Charitable activities	3				
Registration fees and subscriptions		2,080,483	–	2,080,483	2,063,093
Other trading activities	4	58,307	–	58,307	35,931
Investments	5	5,611	–	5,611	5,148
Total income		<u>2,144,401</u>	<u>–</u>	<u>2,144,401</u>	<u>2,104,172</u>
Expenditure on:					
Charitable activities					
Improving access		289,791	–	289,791	333,220
Culture and well run organisation		495,694	–	495,694	444,572
Maintaining professional excellence		960,269	–	960,269	921,009
Engaging membership		377,571	–	377,571	363,849
Recognition		12,866	–	12,866	7,546
Total expenditure	6	<u>2,136,191</u>	<u>–</u>	<u>2,136,191</u>	<u>2,070,196</u>
Net income / (expenditure) before net gains / (losses) on investments		8,210	–	8,210	33,976
Net gains on investments		<u>22,464</u>	<u>–</u>	<u>22,464</u>	<u>23,350</u>
Net income / (expenditure) for the year	7	<u>30,674</u>	<u>–</u>	<u>30,674</u>	<u>57,326</u>
Net movement in funds	19	<u>30,674</u>	<u>–</u>	<u>30,674</u>	<u>57,326</u>
Reconciliation of funds					
Total funds brought forward		<u>779,723</u>	<u>9,958</u>	<u>789,681</u>	<u>732,355</u>
Total funds carried forward		<u><u>810,397</u></u>	<u><u>9,958</u></u>	<u><u>820,355</u></u>	<u><u>789,681</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 19 to the financial statements.

The United Kingdom Council for Psychotherapy

Balance sheet

Company no. 03258939

For the year ended 30 September 2017

	Note	£	2017 £	2016 £
Fixed assets				
Tangible fixed assets	12		276,946	19,154
Investments	13		<u>245,814</u>	<u>223,350</u>
			522,760	242,504
Current assets				
Debtors	14	67,253		75,845
Cash at bank and in hand		<u>704,507</u>		<u>787,603</u>
		771,760		863,448
Liabilities				
Creditors: amounts falling due within one year	15	<u>(474,165)</u>		<u>(316,271)</u>
Net current assets			297,595	547,177
Net assets	18		<u><u>820,355</u></u>	<u><u>789,681</u></u>
The funds of the charity	19			
Restricted funds			9,958	9,958
Unrestricted funds				
Designated funds			240,709	216,769
General funds			<u>569,688</u>	<u>562,954</u>
Total charity funds			<u><u>820,355</u></u>	<u><u>789,681</u></u>

Approved by the trustees on 26 January 2018 and signed on their behalf by:

Martin Pollecoff
Chair

Neil Robertson
Treasurer

The United Kingdom Council for Psychotherapy

Statement of cash flows

For the year ended 30 September 2017

	Note	2017	2016
		£	£
Cash flows from operating activities	20		
Net cash provided by operating activities		185,488	48,922
Cash flows from investing activities:			
Dividends, interest and rents from investments		5,611	5,148
Purchase of fixed assets		(274,195)	(6,290)
Purchase of investments		-	(200,000)
Net cash provided by / (used in) investing activities		(268,584)	(201,142)
Change in cash and cash equivalents in the year		(83,096)	(152,220)
Cash and cash equivalents at the beginning of the year		787,603	939,823
Cash and cash equivalents at the end of the year	21	<u>704,507</u>	<u>787,603</u>

The United Kingdom Council for Psychotherapy

Notes to the financial statements

For the year ended 30 September 2017

1 Accounting policies

a) Statutory information

The United Kingdom Council for Psychotherapy is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address and principal place of business is America House, 2 America Square, London, EC3N 2LU

b) Basis of preparation

The financial statements have been prepared in accordance with 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 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The income and expenditure of colleges and faculties is included within the charity's financial statements, as required by paragraph 25.9 of the SORP. Part of the charity's general funds are held in bank accounts controlled by colleges and faculties. At the end of the year the extent of such funds was £8,374 (2016: £46,491).

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

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

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from registration fees and subscriptions is recognised evenly over the registration year.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the

The United Kingdom Council for Psychotherapy

Notes to the financial statements

For the year ended 30 September 2017

1 Accounting policies (continued)

g) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs of delivering services, training and other membership activities undertaken to further the purposes of the charity and their associated support costs

Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure

i) Allocation of support and governance costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

	2017	2016
● Improving access	12.98%	15.09%
● Culture and well run organisation	22.20%	20.75%
● Maintaining professional excellence	43.01%	42.42%
● Engaging Membership	16.91%	16.86%
● Recognition	0.58%	0.36%
● Governance costs	4.31%	4.52%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities. These are apportioned over each area of activity in proportion of the total costs of that activity.

The United Kingdom Council for Psychotherapy

Notes to the financial statements

For the year ended 30 September 2017

1 Accounting policies (continued)

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Short term leasehold property	10 years straight line
Furniture and fittings	25% pa reducing balance
Furniture and fittings held under finance leases	Term of the lease
Office equipment	25% pa reducing balance
Computer equipment	20 – 25% pa straight line

k) Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing

quoted market price. Any change in fair value will be recognised in the statement of financial activities and any excess of fair value over the historic cost of the investments will be shown as a fair value reserve in the balance sheet. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading “Net gains/(losses) on investments” in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

l) 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.

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n) 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.

The United Kingdom Council for Psychotherapy

Notes to the financial statements

For the year ended 30 September 2017

1 Accounting policies (continued)

o) Financial instruments

With the exception of the listed investments described above, the charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

p) Pensions

The charity contributes to personal pension plans of its employees. The pension charge represents the amounts payable by the charity to such plans in the financial year.

The United Kingdom Council for Psychotherapy

Notes to the financial statements

For the year ended 30 September 2017

2 Detailed comparatives for the statement of financial activities

	Unrestricted £	Restricted £	2016 Total £
Income from:			
Charitable activities			
Registration fees and subscriptions	2,063,093	-	2,063,093
Other trading activities	35,931	-	35,931
Investments	5,148	-	5,148
Total income	2,104,172	-	2,104,172
Expenditure on:			
Charitable activities:			
Improving access	333,220	-	333,220
Culture and well run organisation	444,409	163	444,572
Maintaining professional excellence	921,009	-	921,009
Engaging membership	363,849	-	363,849
Recognition	7,546	-	7,546
Total expenditure	2,070,033	163	2,070,196
Net income / (expenditure) before gains / (losses) on investments	34,139	(163)	33,976
Net gains on investments	23,350	-	23,350
Net income / expenditure for the year	57,489	(163)	57,326
Net movement in funds	57,489	(163)	57,326
Total funds brought forward	722,234	10,121	732,355
Total funds carried forward	779,723	9,958	789,681

The United Kingdom Council for Psychotherapy

Notes to the financial statements

For the year ended 30 September 2017

3 Income from charitable activities

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Registration fees and subscriptions	2,080,483	-	2,080,483	2,063,093
Total income from charitable activities	<u>2,080,483</u>	<u>-</u>	<u>2,080,483</u>	<u>2,063,093</u>

4 Income from other trading activities

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Advertising Income	22,760	-	22,760	28,903
Conferences and events	34,606	-	34,606	6,318
Publication sales	941	-	941	700
Other Income	-	-	-	10
	<u>58,307</u>	<u>-</u>	<u>58,307</u>	<u>35,931</u>

5 Income from investments

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Interest income	639	-	639	1,938
Investment income	4,972	-	4,972	3,210
	<u>5,611</u>	<u>-</u>	<u>5,611</u>	<u>5,148</u>

The United Kingdom Council for Psychotherapy

Notes to the financial statements

For the year ended 30 September 2017

6 Analysis of expenditure

	Charitable activities						2017 Total £	2016 Total £
	Improving Access £	Culture and well run organisation £	Maintaining professional excellence £	Engaging membership £	Recognition £	Governance costs £		
Operational staff costs	126,550	219,442	232,905	172,323	-	56,543	807,763	766,601
Premises and other operational costs	35,729	61,956	65,757	48,653	-	15,964	228,059	242,594
Committees and Board of Trustees	4,475	22,375	11,188	4,475	-	2,238	44,751	67,528
Communications	52,760	8,793	8,793	93,209	12,311	-	175,866	102,845
Governance and membership administration	4,633	18,534	55,601	9,267	-	4,633	92,668	92,251
Colleges	5,948	17,845	59,483	23,793	-	11,897	118,966	97,871
Faculties	443	1,328	4,426	1,770	-	885	8,852	17,295
Complaints and Conduct process (incl' staff cost)	-	45,555	409,998	-	-	-	455,553	454,124
Development projects	46,750	15,583	7,792	7,792	-	-	77,917	229,087
Office refurbishment	-	62,898	62,898	-	-	-	125,796	-
	277,288	474,309	918,841	361,282	12,311	92,160	2,136,191	2,070,196
Governance costs	12,503	21,385	41,428	16,289	555	(92,160)	-	-
Total expenditure 2017	289,791	495,694	960,269	377,571	12,866	-	2,136,191	
Total expenditure 2016	333,220	444,572	921,009	363,849	7,546	-		2,070,196

Of the total expenditure, £2,117,085 was unrestricted (2016: £2,070,033) and £nil was restricted (2016: £163).

The United Kingdom Council for Psychotherapy

Notes to the financial statements

For the year ended 30 September 2017

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2017 £	2016 £
Depreciation		
owned by the charity	12,125	9,697
held under finance leases	-	4,063
Operating lease rentals:		
property	95,044	69,600
Auditor's remuneration:		
audit	7,350	7,150
other services	-	5,270
Loss on disposal of assets	4,278	-
Trustees' remuneration (see note 8)	8,000	9,457
Trustees' expenses	<u>10,147</u>	<u>15,522</u>

Trustees' expenses represents the travel and subsistence costs for 11 (2016: 14) members relating to attendance at meetings of the trustees and trips on UKCP business.

8 Trustees' remuneration

During the year honoraria were paid to the following trustees and officers of the charity:

	2017 £	2016 £
J Weisz (resigned as chair March 2016)	-	3,692
I Gorden (resigned as trustee Feb 2016)	-	1,458
M Pollecoff	8,000	4,307
	<u>8,000</u>	<u>9,457</u>

Honoraria payments are permitted by the charity's Articles of Association.

9 Analysis of staff costs and the cost of key management personnel

Staff costs were as follows:

	2017 £	2016 £
Salaries and wages	821,622	596,242
Social security costs	81,244	60,820
Employer pension contributions	34,283	24,786
Temporary staff costs	36,339	201,330
Redundancy and termination costs	<u>12,521</u>	<u>10,000</u>
	<u>986,009</u>	<u>893,178</u>

The following number of employees received employee benefits in excess of £60,000 (excluding employer national insurance and employer pension contributions) during the year between:

	2017 No.	2016 No.
£60,000 – £69,999		1
£100,000 – £109,999	<u>1</u>	<u>-</u>

The United Kingdom Council for Psychotherapy

Notes to the financial statements

For the year ended 30 September 2017

9 Analysis of staff costs and the cost of key management personnel (continued)

The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel were £211,932 (2016: £201,854).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2017 No.	2016 No.
Professional and other services	25	19
Administration	1	1
	<u>26</u>	<u>20</u>

10 Related party transactions

During the year, honorarium payments were made to one trustee of the charity. This is disclosed in note 8 to these accounts.

There are payments from members and the trustees receive reimbursement for travel expenditure whilst on charity business which are all part of the normal course of business. There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

11 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

12 Tangible fixed assets

	Short term leasehold property £	Furniture, fittings and equipment £	Computer equipment £	Total £
Cost				
At the start of the year	25,601	80,551	98,927	205,079
Additions in year	181,982	84,283	7,930	274,195
Disposals in year	(25,603)	(38,463)	-	(64,066)
At the end of the year	<u>181,980</u>	<u>126,371</u>	<u>106,857</u>	<u>415,208</u>
Depreciation				
At the start of the year	24,913	76,162	84,850	185,925
Charge for the year	1,517	2,004	8,604	12,125
Disposals in year	(24,912)	(34,876)	-	(59,788)
At the end of the year	<u>1,518</u>	<u>43,290</u>	<u>93,454</u>	<u>138,262</u>
Net book value				
At the end of the year	<u>180,462</u>	<u>83,081</u>	<u>13,403</u>	<u>276,946</u>
At the start of the year	<u>688</u>	<u>4,389</u>	<u>14,077</u>	<u>19,154</u>

The United Kingdom Council for Psychotherapy

Notes to the financial statements

For the year ended 30 September 2017

13 Listed investments

	2017 £	2016 £
Market value at the start of the year	223,350	–
Additions at cost	–	200,000
Disposals at carrying value	–	–
Net gain / (loss) on revaluation	<u>22,464</u>	<u>23,350</u>
Market value at the end of the year	<u><u>245,814</u></u>	<u><u>223,350</u></u>

Investments comprise:

	2017 £	2016 £
UK Common investment funds	<u><u>245,814</u></u>	<u><u>223,350</u></u>

	2017 £	2016 £
Historical cost	<u><u>200,000</u></u>	<u><u>200,000</u></u>

14 Debtors

	2017 £	2016 £
Trade debtors	3,172	4,746
Other debtors	3,199	19,315
Prepayments	60,882	51,784
	<u><u>67,253</u></u>	<u><u>75,845</u></u>

15 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	183,865	88,265
Other taxation and social security	25,712	19,915
Other creditors	603	522
Accruals	194,394	91,949
Deferred income (note 16)	69,591	113,930
Net obligations under finance leases and hire purchase contracts	–	1,690
	<u><u>474,165</u></u>	<u><u>316,271</u></u>

The United Kingdom Council for Psychotherapy

Notes to the financial statements

For the year ended 30 September 2017

16 Deferred income

Deferred income comprises of membership income for 2017–2018. Last year also included 2017 conference income received in advance. There is no deferred conference income this year.

	2017 £	2016 £
Balance at the beginning of the year	113,930	104,728
Amount released to income in the year	(113,930)	(104,728)
Amount deferred in the year	69,591	113,930
Balance at the end of the year	<u>69,591</u>	<u>113,930</u>

17 Pension commitments

The charity makes contributions to employees' personal pension plans. The pension charge represents contributions payable by the charity to these plans and amounted to £34,748 (2016: £29,723). Contributions totalling £14,741 (2016: £15,363) were payable to such plans at the balance sheet date and are included in creditors.

18a Analysis of net assets between funds (current year)

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	–	–	276,946	276,946
Investments	–	–	245,814	245,814
Current assets	9,958	240,709	521,093	771,760
Creditors due within 1 year	–	–	(474,165)	(474,165)
Net assets at the end of the year	<u>9,958</u>	<u>240,709</u>	<u>569,688</u>	<u>820,355</u>

18b Analysis of net assets between funds (prior year)

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	–	–	19,154	19,154
Investments	–	–	223,350	223,350
Current assets	9,958	224,575	628,915	863,448
Creditors due within 1 year	–	(7,806)	(308,465)	(316,271)
Net assets at the end of the year	<u>9,958</u>	<u>216,769</u>	<u>562,954</u>	<u>789,681</u>

The United Kingdom Council for Psychotherapy

Notes to the financial statements

For the year ended 30 September 2017

19a Movements in funds (current year)

	At 1 October 2016 £	Incoming resources £	Outgoing resources £	Gains on investments £	At 30 September 2017 £
Restricted funds:					
The Colleges Fund	9,958	-	-	-	9,958
Total restricted funds	9,958	-	-	-	9,958
Unrestricted funds:					
<i>Designated funds:</i>					
Complaints and Conduct Process	216,769	479,494	(455,554)	-	240,709
<i>Total designated funds</i>	<i>216,769</i>	<i>479,494</i>	<i>(455,554)</i>	<i>-</i>	<i>240,709</i>
General funds	562,954	1,687,371	(1,680,637)	-	569,688
Total unrestricted funds	779,723	2,166,865	(2,136,191)	-	810,397
Total funds	789,681	2,166,865	(2,136,191)	-	820,355

19b Movements in funds (prior year)

	At 1 October 2015 £	Incoming resources £	Outgoing resources £	Gains on investments £	At 30 September 2016 £
Restricted funds:					
The Colleges Fund	10,121	-	(163)	-	9,958
Total restricted funds	10,121	-	(163)	-	9,958
Unrestricted funds:					
<i>Designated funds:</i>					
Complaints and Conduct Process	183,245	479,649	(446,125)	-	216,769
<i>Total designated funds</i>	<i>183,245</i>	<i>479,649</i>	<i>(446,125)</i>	<i>-</i>	<i>216,769</i>
General funds	538,989	1,624,523	(1,623,908)	23,350	562,954
Total unrestricted funds	722,234	2,104,172	(2,070,033)	23,350	779,723
Total funds	732,355	2,104,172	(2,070,196)	23,350	789,681

Purposes of restricted funds

The Colleges Fund was collected from a registrant levy for the foundation of colleges.

The United Kingdom Council for Psychotherapy

Notes to the financial statements

For the year ended 30 September 2017

20 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2017 £	2016 £
Net income for the reporting period (as per the statement of financial activities)	30,674	57,326
Depreciation charges	12,125	13,760
(Gains)/ losses on investments	(22,464)	(23,350)
Dividends, interest and rent from investments	(5,611)	(5,148)
Loss/(profit) on the sale/disposal of fixed assets	4,278	-
(Increase)/ decrease in debtors	8,592	(7,640)
Increase/ (decrease) in creditors	157,894	13,974
Net cash provided by / (used in) operating activities	185,488	48,922

21 Analysis of cash and cash equivalents

	At start of the year £	Cash flows £	Other changes £	At the end of the year £
Cash at bank and in hand	787,603	(83,096)	-	704,507
Total cash and cash equivalents	787,603	(83,096)	-	704,507

22 Operating lease commitments

The charity had annual commitments at the year end under operating leases expiring as follows:

	Land and buildings	
	2017 £	2016 £
Less than one year	144,873	64,000
Between one and five years	579,491	-
Due in more than five years	-	-
	724,364	64,000

23 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.