The Association for Humanistic Psychology in Britain

Company Limited by Guarantee

Unaudited Financial Statements

31 December 2016
The Association for Humanistic Psychology in Britain

Company Limited by Guarantee Financial Statements        Year ended 31
December 2016

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The Association for Humanistic Psychology in Britain

Company Limited by Guarantee Trustees’ Annual Report (Incorporating the Director’s Report) Year ended 31 December 2016

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2016.

Reference and administrative details

Registered charity name The Association for Humanistic Psychology in Britain

Charity registration number 01094979

Company registration number 04263707

Principal office and registered office

6-6A Ashley House
Ashley Road
Tottenham Hale
London
N17LZ

The trustees

R House
Z Glouberman
L Scurfield

Accountants

Jackson Nicholas Assie Limited
Chartered Certified Accountants
6 - 6A Ashley House
Ashley Road
London
N17 9LZ

purposes and Aims

Our charity's purpose as set out in the objects contained in the company's Memorandum of Association is to:

Benefit the public by furthering the education of the public in Humanistic Psychology, by promoting educational events and publications, and to achieve this by publishing a quarterly journal, "Self & Society", and holding other events on the theme of Humanistic Psychology.

Ensuring our work delivers our aims

We review our aims, objectives and activities on an ongoing basis, looking at what we've achieved and the outcomes of our recent work. Our reviews look at the success of each of our key activities and the benefit they have brought to those groups of people they were aimed at. Such reviews also help us to ensure that our aims, objectives and activities remain focused on our stated purpose.

Jackson Nicholas Assie Limited Chartered Certified Accountants
The focus of our work

Our main objectives for the year continued to be furthering the education of the public in Humanistic Psychology. The strategies we used to meet these objectives included:

Having regular board meetings.

Production of a leading-edge professional journal four times a year.

Planning occasional public events.

Discussions with sister humanistic organisations to further Humanistic Psychology in Britain.

Maintaining a website, providing information on all aspects of the organisation.

Acting as an ‘information hub’ for interest in Humanistic Psychotherapy – answering enquiries from the public.

How our activities deliver public benefit

By developing relationships with the other organisations and individuals who hold compatible aims and philosophies; and through the encouragement of the provision of low-cost and reduced-cost therapy for those who cannot afford private therapy, and who seek an alternative to the NHS’s diagnostic, ‘medical model’ approach. We also encourage the provision of low-cost supervision for students and practitioners.

All of our charitable activities focus on advancing public learning about Humanistic Psychology, and are undertaken to further our charitable purposes for the public benefit.

Who used and benefited from our services

The organisation is based on people becoming members of the Association. At the moment, there are approximately 250 members. On becoming a member, an individual automatically receives our journal, four times a year.

The journal, *Self & Society: An International Journal for Humanistic Psychology*, provides up-to-date information, including book and conference reviews, as well as more theoretical and practical papers on the nature and practice of Humanistic Psychology.

Apart from the journal, the organisation also holds occasional conferences and meetings. In the event, none were held in 2016.
The journal, website and occasional public events benefit people from various backgrounds, including those from educational, social work, management, therapeutic, nursing and other medical fields.

The Association for Humanistic Psychology in Britain
Company Limited by Guarantee Trustees' Annual Report (Incorporating the Director's Report) (continued) Year ended 31 December 2016

Financial Review

The Statement of Financial Activities shows net profit for the year of £2,364 and our reserves stand at £13,841 in total.

The policy on reserves is that all surpluses are to be carried forward for use in future activities and are not available for distribution.

Following the financial challenges of recent years (outlined in last year’s report), various possibilities for way forwards have been discussed, including a possible rapprochement with the UK Association for Humanistic Psychology Practitioners (UKAHPP). Up until 17 years ago, AHP and the UKAHPP were a single organisation, but we then divided into two separate organisations, with the UKAHPP becoming an accrediting body for Humanistic Psychotherapists.

We have continued to cement and deepen our productive working relationship with Routledge/Taylor and Francis, producing a critically acclaimed journal that is generating innovative new thinking in the fields of Humanistic Psychology, counselling and psychotherapy.

Cash flow continues to be monitored, to ensure that expenditure is being matched with income.

We have now largely come through what has been a difficult transitional period for the organisation (as mentioned in last year’s report), and we now feel very optimistic about the future of the organisation.

Principal Funding Sources

Our principal funding is generated by the membership fee. There are various rates that apply. Students and those training in psychotherapy pay £30 per annum, non-students pay £40, and organisations pay £80. An enhanced rate also exists whereby members can opt to support AHP through an additional donation: this means an annual rate for individuals of £56, and £120 for organisations. For various reasons, not all members are currently paying the correct amounts, although the situation is being addressed and is improving; and with a new and highly competent administrator now in place we continue to take the necessary steps to update our current subscription records.
The Association from time to time generates funding from hosting conferences and professional meetings, which members as well as non-members may attend. Though no such events were held in 2016, we are resuming such events in 2017, in association with the AHPP (see above). The organisation also generates a small amount of funding from single back-issue sales of our journal, as well as one-off sales to non-subscribers. We are currently planning our future events on a significantly smaller scale to the 2013 conference, in association with our sister organisation, the AHPP (see above).

**Investment Policy**

Aside from striving to retain a prudent amount in reserves each year, most of the organisation’s funds are to be spent in the short term so there are currently few funds for long-term investment. The organisation at the moment only holds a bank account, where the balance stands at £11,011 as at 31st December 2016.
The Association for Humanistic Psychology in Britain

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 December 2016

Reserves Policy

The policy on reserves is that all surpluses are to be carried forward for use in future activities and are not available for distribution.

Plans for Future Periods

The organisation plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding. The organisation continues to develop the content of its house journal, *Self & Society*, in response to developments in the dynamic field of Humanistic Psychology...

A book is planned which will contain a selection of seminal articles published by *Self & Society* over four decades (possibly in two volumes), likely to be published by Routledge. A conference is planned to be held at the same time a related book launch. These events will be held in 2017.

The organisation continues to pursue the idea of joining up with UKAHP (see earlier), and we note that as they are a private company and we are a charity, this would not necessarily be a straightforward merger.

Recruitment and Appointment of Management Committee

The directors of the organisation are also the trustees for the purposes of charity law, and are known as members of the Management Committee.

All members of the Management Committee give their time voluntarily and received no benefits from the organisation.

Where new trustees are appointed, the method adopted is to place an advert in *Self & Society*, distribute the call to other organisations and advertise the posts on our website. Suitable candidates are short listed and invited to appear before an interview panel. Suitable references are also obtained. From time to time suitable persons who come through the personal recommendation of colleagues are approached with an invitation to join the Board. No one outside the charity can appoint trustees.

No appointments or resignations have taken place since 31st December 2015:

Trustee Induction and Training

All the trustees appointed are members of the organisation. All trustees are familiar with the practical work of the charity. There is no formal policy for training new trustees, as learning the requirements of the organisation is done experientially 'on the job', as befits a humanistic organisation.

Risk Management

The Management Committee actively reviews on a regular basis any major risks which the charity faces, and believes that maintaining reserves at the current levels, combined with an annual review of
the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Management Committee has also examined other operational and business risks faced by the charity and confirms that they have established procedures to mitigate the significant risks.

Trustees’ Annual Report (Incorporating the Director’s Report) (continued)
Year ended 31 December 2016

Organisational Structure

The Association for Humanistic Psychology has a Management Committee of four members who meet quarterly and are responsible for the strategic direction and policy of the organisation. The Management Committee members come from a variety of professional backgrounds relevant to the work of the organisation. The Management Committee is responsible for ensuring that the organisation delivers the services specified, and that key performance indicators are met.

Responsibilities of the Management Committee

The Management Committee is required by company law to prepare financial statements for each financial period, which give a true and fair view of the financial activities of the charity and of its financial position at the end of that period. In preparing those financial statements the Management Committee is required to:

a) Select suitable accounting policies and apply them consistently;

b) Make judgements and estimates that are reasonable and prudent;

c) State whether the policies adopted are in accordance with the Companies Act 2006 and with applicable standards and statements of recommended practice, subject to any material departures, disclosed and explained in the financial statements;

d) Prepare the financial statements on a going-concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The Management Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity, enabling them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking all reasonable steps for the prevention and detection of fraud and other irregularities.

Reporting Accountants

A resolution proposing that Jackson Nicholas Assie be re-appointed as Reporting Accountants of the company will be put to the Annual General Meeting.

Small company provisions

Jackson Nicholas Assie Limited Chartered Certified Accountants
The Association for Humanistic Psychology in Britain

Company Limited by Guarantee

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 27 September 2017 and signed on behalf of the board of trustees by:

R House
Trustee

L Scurfield
Trustee

Independent Examiner's Report to the Trustees of The Association for Humanistic Psychology in Britain Year ended 31 December 2016

I report on the financial statements for the year ended 31 December 2016, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

• examine the accounts under section 145 of the 2011 Act;

• to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent Examiner's Report to the Trustees of The Association for Humanistic Psychology in Britain (continued) Year ended 31 December 2016

Independent examiner's statement

Jackson Nicholas Assie Limited Chartered Certified Accountants - 7 -
The Association for Humanistic Psychology in Britain
Company Limited by Guarantee

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 requirements:

• to keep accounting records in accordance with section 386 of the Companies Act 2006, and
• to prepare accounts which accord with the accounting records, comply with the accounting
  requirements of section 396 of the Companies Act 2006 and with the methods and principles
  of the Statement of Recommended Practice: Accounting and Reporting by Charities
  have not been met, or

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

John Assie FCCA
Independent Examiner
Jackson Nicholas Assie Limited
Chartered Certified Accountants
6 - 6A Ashley House
Ashley Road
London N17 9LZ

Date 29 September 2017
Statement of Financial Activities (including income and expenditure account)
31 December 2016

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Income and endowments</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charitable activities</td>
<td>5</td>
<td>8,633</td>
</tr>
<tr>
<td>Investment income</td>
<td>6</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total income</strong></td>
<td></td>
<td>8,633</td>
</tr>
</tbody>
</table>

**Expenditure**

Jackson Nicholas Assie Limited Chartered Certified Accountants
The Association for Humanistic Psychology in Britain

Company Limited by Guarantee

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditure on charitable activities</td>
<td>7,8</td>
<td>6,269</td>
<td>6,269</td>
</tr>
<tr>
<td>Total expenditure</td>
<td></td>
<td>6,269</td>
<td>6,269</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net income and net movement in funds</td>
<td></td>
<td>2,364</td>
<td>2,364</td>
</tr>
</tbody>
</table>

Reconciliation of funds

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total funds brought forward</td>
<td></td>
<td>11,477</td>
<td>11,477</td>
</tr>
<tr>
<td>Total funds carried forward</td>
<td></td>
<td>13,841</td>
<td>13,841</td>
</tr>
</tbody>
</table>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 16 form part of these financial statements.
The Association for Humanistic Psychology in Britain

Company Limited by Guarantee Statement of Financial Position
December 2016

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fixed assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible fixed assets</td>
<td>14</td>
<td>289</td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>15</td>
<td>2,503</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>11,049</td>
<td>9,894</td>
</tr>
<tr>
<td></td>
<td>13,552</td>
<td>12,397</td>
</tr>
<tr>
<td><strong>Creditors: amounts falling due within one year</strong></td>
<td>16</td>
<td>1,260</td>
</tr>
</tbody>
</table>

Net current assets                  | 13,552 | 11,137 |

Total assets less current liabilities | 13,841 | 11,477 |

Net assets                          | 13,841 | 11,477 |

Funds of the charity                |        |        |
Unrestricted funds                  | 13,841 | 11,477 |

Total charity funds                 | 17     | 13,841 |

For the year ending 31 December 2016 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;

- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.
The Association for Humanistic Psychology in Britain

Company Limited by Guarantee

(continued)

3. Accounting policies

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 27 September 2017, and are signed on behalf of the board by:

R House
Trustee

L Scurfield
Trustee

The notes on pages 10 to 16 form part of these financial statements.

Notes to the Financial Statements

Year ended 31 December 2016

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 6-6A Ashley House, Ashley Road, Tottenham Hale, London, N17 9LZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies  Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Jackson Nicholas Assie Limited Chartered Certified Accountants
Going concern
There are no material uncertainties about the charity’s ability to continue.

Transition to FRS 102
The entity transitioned from previous UK GAAP to FRS 102 as at 1 January 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 20.

Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There has been no judgements (apart from those involving estimations) that management has made in the process of applying the entity’s accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

Notes to the Financial Statements Year ended 31 December 2016
(continued)

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming resources
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor.
3. Accounting policies

or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
The Association for Humanistic Psychology in Britain

Company Limited by Guarantee

(continued)

3. Accounting policies

Notes to the Financial StatementsYear ended 31 December 2016
(continued)

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

• expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.

• expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

• other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, Fitting & Equipment - 15% Reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.
3. Accounting policies

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Company Limited by Guarantee Notes to the Financial Statements Year ended 31 December 2016

(continued)

Financial instruments (continued)

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.
The Association for Humanistic Psychology in Britain

(continued)

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The Association for Humanistic Psychology in Britain is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Charitable activities

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds</th>
<th>Total Funds 2016</th>
<th>Unrestricted Funds</th>
<th>Total Funds 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Membership fees &amp; subscriptions</td>
<td>£8,633</td>
<td>£8,633</td>
<td>£11,995</td>
<td>£11,995</td>
</tr>
<tr>
<td>Workshop income</td>
<td>£—</td>
<td>£—</td>
<td>£635</td>
<td>£635</td>
</tr>
<tr>
<td>Advertising</td>
<td>£—</td>
<td>£—</td>
<td>£2,700</td>
<td>£2,700</td>
</tr>
<tr>
<td></td>
<td>£8,633</td>
<td>£8,633</td>
<td>£15,330</td>
<td>£15,330</td>
</tr>
</tbody>
</table>

Company Limited by Guarantee Notes to the Financial Statements Year ended 31 December 2016

6. Investment income

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds</th>
<th>Total Funds 2016</th>
<th>Unrestricted Funds</th>
<th>Total Funds 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank interest receivable</td>
<td>£—</td>
<td>£—</td>
<td>£4</td>
<td>£4</td>
</tr>
</tbody>
</table>

7. Expenditure on charitable activities by fund type

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds</th>
<th>Total Funds 2016</th>
<th>Unrestricted Funds</th>
<th>Total Funds 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Promotion of educational events and publications</td>
<td>£3,957</td>
<td>£3,957</td>
<td>£6,379</td>
<td>£6,379</td>
</tr>
<tr>
<td>Support costs</td>
<td>£2,312</td>
<td>£2,312</td>
<td>£3,613</td>
<td>£3,613</td>
</tr>
<tr>
<td></td>
<td>£6,269</td>
<td>£6,269</td>
<td>£9,992</td>
<td>£9,992</td>
</tr>
</tbody>
</table>

Jackson Nicholas Assie Limited Chartered Certified Accountants
3. Accounting policies

8. Expenditure on charitable activities by activity type

<table>
<thead>
<tr>
<th>Activities undertaken</th>
<th>Total funds costs</th>
<th>Total fund directly supported</th>
<th>Support</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£ 2016</td>
<td>£ 2015</td>
<td>£</td>
</tr>
<tr>
<td>Promotion of educational events and publications</td>
<td>3,957</td>
<td>1,742</td>
<td>5,699</td>
</tr>
<tr>
<td>Governance costs</td>
<td>570</td>
<td>570</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3,957</td>
<td>2,312</td>
<td>6,269</td>
</tr>
</tbody>
</table>

9. Analysis of support costs

<table>
<thead>
<tr>
<th>Analysis of support costs</th>
<th>Total 2016</th>
<th>Total 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Admin Fees</td>
<td>500</td>
<td>500</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3,001</td>
</tr>
<tr>
<td>Annual Return Fees</td>
<td>42</td>
<td>42</td>
</tr>
<tr>
<td></td>
<td></td>
<td>42</td>
</tr>
<tr>
<td>Advice &amp; consultation re closure/merger</td>
<td>450</td>
<td>450</td>
</tr>
<tr>
<td>Companies House Fine</td>
<td>750</td>
<td>750</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1,742</td>
<td>1,742</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3,043</td>
</tr>
</tbody>
</table>

10. Net income

Net income is stated after charging/(crediting):

<table>
<thead>
<tr>
<th>2016</th>
<th>2015</th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation of tangible fixed assets</td>
<td></td>
<td>51</td>
<td>60</td>
</tr>
</tbody>
</table>
Company Limited by Guarantee Notes to the Financial Statements Year ended 31 December 2016

11. Independent examination fees 2016 2015 £ £

Fees payable to the independent examiner for:
Independent examination of the financial statements 570 570

12. Staff costs

The charity did not employ any staff during the period

13. Trustee remuneration and expenses

No member of the management committee received any remuneration or expenses during the year or the previous year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year or the previous year.

14. Tangible fixed assets

<table>
<thead>
<tr>
<th></th>
<th>Fixtures and fittings</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£ Cost</td>
<td>£</td>
</tr>
<tr>
<td>Depreciation</td>
<td>At 1 January 2016</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Charge for the year</td>
<td></td>
</tr>
<tr>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>At 1 January 2016</td>
<td>2,191</td>
<td>2,191</td>
</tr>
<tr>
<td>Charge for the year</td>
<td>51</td>
<td>51</td>
</tr>
<tr>
<td>At 31 December 2016</td>
<td>2,242</td>
<td>2,242</td>
</tr>
<tr>
<td>31 December 2016</td>
<td>289</td>
<td>289</td>
</tr>
<tr>
<td>At 31 December 2015</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>340</td>
<td>340</td>
</tr>
</tbody>
</table>

15. Debtors 2016 2015 £ £

Trade debtors 2,503 2,503


Trade creditors – 690
Other creditors – 570
– 1,260

The Association for Humanistic Psychology in Britain

Jackson Nicholas Assie Limited Chartered Certified Accountants - 18 -
The Association for Humanistic Psychology in Britain

(continued)

Company Limited by Guarantee Notes to the Financial Statements (continued)
Year ended 31 December 2016

17. Analysis of charitable funds

<table>
<thead>
<tr>
<th>Unrestricted funds</th>
<th>At 1 January 2016</th>
<th>Income Expenditure 2016</th>
<th>At 31 December</th>
</tr>
</thead>
<tbody>
<tr>
<td>General funds</td>
<td>£11,477</td>
<td>£8,633</td>
<td>(£6,269)</td>
</tr>
</tbody>
</table>

18. Analysis of net assets between funds

<table>
<thead>
<tr>
<th>Unrestricted Funds</th>
<th>Total Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Tangible fixed assets</td>
<td>289</td>
</tr>
<tr>
<td>Current assets</td>
<td>13,552</td>
</tr>
</tbody>
</table>

19. Contingencies

There is currently an unquantifiable contingent liability in respect of subscriptions received from members who are currently uncontactable.

20. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 January 2015.

No transitional adjustments were required in the retained funds or income or expenditure for the year.