THE SOCIETY FOR APPLIED PHILOSOPHY
Registered Charity No. 287331

STATEMENT OF ACCOUNTS

YEAR ENDED 31 DECEMBER 2025

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

THE SOCIETY FOR APPLIED PHILOSOPHY
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Legal and Administrative information

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

The officers of the Society at 31st December 2025 are as follows:

President	Onora O'Neill
Chair	Helen Frowe (Stockholm)
Honorary Treasurer	Chris Bennett (Sheffield)
Honorary Secretary	Massimo Renzo (King's College, London)

Aims and Organisation

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

The ordinary business of the Society is managed by an Executive Committee consisting of the officers and the following elected members at 31st December 2025.

Elected Members: Ex-officio Members:
Cathy Mason (Central European University)
Valeria Ottonelli (Genova)
Anneli Jefferson (Cardiff)
Natasha McKeever(Leeds)
Karam Chadha (Durham)
Helen Frowe (Chair, Stockholm)
Massimo Renzo (Hon. Sec, Kings' College London)
Paulina Sliwa (Vienna)
Chris Bennett (Hon. Treasurer, Sheffield)

Co-opted members:
Avery Kohlers (JOAP co-editor)
Tina Rulli (JOAP co-editor)
Yuan Yuan (N.America rep)
Dong An (Asia rep)
Thierry Ngosso (Africa rep)
Jon Cameron (Adminstrator)

Review of Activities

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

Review of Financial Position

The accounts have been prepared in accordance with the guidelines issued by the Charities Commission on Accounting for the Smaller Charity, and the comparative figures have been restated accordingly. The Receipts and Payments Account on page 3 shows a deficit of receipts over payments of £6,328 (2024- £74,330 Deficit) The Statement of Assets and Liabilities shows a decrease in net assets from £392,384 to £386,056.

All of the Society's funds are unrestricted.

Statement of Trustees' Responsibilities

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

assets and liabilities for each financial year.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the account and statement are properly presented and comply with applicable law. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REPORT OF HONORARY CHAIR (2025)

The Society has continued to run smoothly in 2025.
We held one EC meeting online and one in person, along with our AGM, at our annual conference, which took place in Gdansk. In line with our remit to promote applied philosophy, the society has continued to fund events and research in applied philosophy. We have revised our overseas representatives schemes in order to better promote the Society around the world.We continue to offer both doctoral and post-doctoral scholarships.

The Society's journal, the Journal of Applied Philosophy, continues to produce high-quality research in applied philosophy. The journal is co-edited by Avery Kolers from the University of Tennessee and Tina Rulli from UC Berkely.

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

We report on the accounts of the Charity for the year ended 31 December 2025 which are set out on pages 2 to 7.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
- proper accounting records are kept (in accordance with section 41 or the Act); and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

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

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THE SOCIETY FOR APPLIED PHILOSOPHY
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR TO 31 DECEMBER 2025

		2025		2024	
		£	£	£	£
Incoming Resources	Note				
Receipts from publications, conferences and workshops					
Journal Royalties		153,552		109,036	
Conference		17,554		15,738	
			171,106		124,774
Investment Income					
Interest Received			3,735		6,086
Total Incoming Resources			**174,841**		**130,860**
Direct Charitable Expenditure					
Journal				1,000	
Conference	4	53,228		53,418	
Workshops/Supported Conference	9	22,315		23,723	
Travel Grant		5,105		6,985	
Journal Prize		1,200		2,909	
SAP Annual Lecture Expenses		1,219		1,288	
Bursaries	6	32,780		36,688	
			115,847		**126,011**
Other Expenditure					
Honorarium Payments	7	6,000		6,000	
Website Expense		336		3,716	
Bank Charges		-		1	
Accountancy		1,320		1,200	
ECM Expenses		-		-	
HMRC Tax		3,977		4,312	
Journal Honoraria	3	30,019		26,323	
Society Administrator		12,521		13,224	
Society Administrator - Pension		1,103		1,279	
Subscription		218		145	
Depreciation		71		95	
Journal Administrator		9,757		9,299	
Miscellaneous Expenses				898	
Prior Year adjustment				12,687	
			65,322		**79,179**
Total Payments			**181,169**		**205,190**
Movements in total funds for the year-					
Net (DEFICIT) SURPLUS for the year			**(6,328)**		**(74,330)**
Total funds brought forward			392,384		466,714
Total funds carried forward			**386,056**		**392,384**

There were no gains or losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

THE SOCIETY FOR APPLIED PHILOSOPHY
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2025

	Notes	**2025** **£**	**£**	2024 £	£
MONETARY ASSETS					
Bank and Cash balances:					
Cash at bank			387043		394500
			387043		**394500**
Net-Monetary Assets					
-held for functional use by the charity:					
Computer and Fax machine					
Cost		918		918	
Depreciation		(705)		(634)	
			213		284
Total Assets			**387,256**		**394,784**
LIABILITIES					
Creditors					
Accountants remunera	5	**1200**		2,400	
			1,200		2,400
Net Assets			**386,056**		**392,384**

The Annual Report was approved by the Trustees on 14th September 2026

CD Bennett

C Bennett
Treasurer

1 Accounting Policies

Basis of Preparation of Accounts

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

Direct Charitable Expenditure

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

Depreciation

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

Computer and Office Equipment 25% on written down value

2 Trustees' Expenses

There were no Trustees 's expenses for the year.

3.Journal Honorarium payments

	Amount (£)
Adam Slavny	3,000
John Mcmillan	1,500
Adrian Walsh	4,715
Maria A.Mancilla	3,140
Meena Krishnamurth	3,154
Christina Rulli	4,159
Patricia Marino	3,143
Transcend CU	4,165
Christina Rulli	793
Liam Shields	2,250
	30,019

4.Conference Expenses

	Amount (£)
Travel	787
Printing	467
Various Individuals	51,974
	53,228

THE SOCIETY FOR APPLIED PHILOSOPHY
NOTES TO THE ACCOUNTS (Cont)
FOR THE YEAR ENDED 31 DECEMBER 2025

5. Creditors

	Amount (£)
Accountants Remuneration	1,200
	1,200

6. Post Graduate Scholarships/Grants

	Amount (£)
Alexander Fisher	20,780
Alice Robert	10,000
David Christopher	1,000
David Christopher	1,000
	32,780

7. Honorarium Payments

	Amount (£)
Helen Frowe	3,000
C.Bennet	1,500
M.Renzo	1,500
	6,000

8. Reserves Policy

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

9. Prior Year Adjustment

A prior year adjustment has been made to correct an error relating to the 2024 financial year. As a result, the opening Funds Brought Forward for 2025 has been reduced by 12,687. The adjustment has been recognised in the Statement of Profit or Loss as a Prior Year Adjustment.

10. Conference Funding

	Amount (£)
UNIVERSITY OF GLAS 120177	1,600
UNIVERSITY OF MANC CA07356	1,500
OVERSEAS PAYMENT UNIVERSITAET BERN	2,019
University of Glas 122567	610
OVERSEAS PAYMENT TEMPLE UNIVERSITY	1,056
UNIVERSITY OF OXFO Philosophy Faculty	918
OVERSEAS PAYMENT CHARLES UNIVERSITY	2,652
STANDING ORDER. CPNSS 30 May 25	1,691
UNIVERSITY OF SHEF 0090446926	995
Seyed Zacharus Gud SAPSOFFI	1,850
UNIVERSITY OF ST A Project No20000347	502
THE OPEN UNIVERSIT E-01577	1,500
UNIVERSITY OF ABER RG17819	734
UNIVERSITY OF CAMB JK LAW CCCJ	951
OVERSEAS PAYMENT UNIVERSITAET BERN	2,164
OVERSEAS PAYMENT UNIVERSITY OF MELB	1,573
	22,315