

**REGISTERED COMPANY NUMBER: 02822785 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1029545**

**THE INDEPENDENT GROUP OF ANALYTICAL  
PSYCHOLOGISTS**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 AUGUST 2024**

Berringers LLP  
Chartered Accountants  
Lygon House  
50 London Road  
Bromley  
Kent  
BR1 3RA

**THE INDEPENDENT GROUP OF ANALYTICAL  
PSYCHOLOGISTS**

**CONTENTS OF THE FINANCIAL STATEMENTS  
for the year ended 31 August 2024**

	<b>Page</b>
<b>Report of the trustees</b>	1 to 3
<b>Independent examiner's report</b>	4
<b>Statement of financial activities</b>	5
<b>Balance sheet</b>	6 to 7
<b>Notes to the financial statements</b>	8 to 13
<b>Detailed statement of financial activities</b>	14 to 15

# **THE INDEPENDENT GROUP OF ANALYTICAL PSYCHOLOGISTS**

## **REPORT OF THE TRUSTEES for the year ended 31 August 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Public benefit**

The charity is a not for profit entity, that offers a programme of preparation to become a Jungian Analyst and a series of seminars open to the public, referrals for Jungian Analysis and low cost analysis, as explained further in this report under the Objectives and Activities heading.

The trustees have had regard to Charity Commission guidance on public benefit and consider that the objectives, aims and achievements of the charity described in the report enable it to meet its duty to the Charity Commission as per section 17 of the Charities Act 2011, and to the benefit of the public.

### **FINANCIAL REVIEW**

#### **Financial review**

Total incoming resources for the year amounted to £79,944 (2023: £77,476). During the year the investments experienced a gain of £55,624 (2023 loss: £46,978). Membership fee revenue has increased slightly to £24,967 (2023: £22,145) in line with an increase in the level of membership fees.

Charitable expenditure during the year totalled £85,311 (2023: £81,354). Directors' expenses increased with the return to in-person meetings, but there was no Convenor payment made during the year. Future meetings will aim for a balance of in-person and electronic, meaning costs (director expenses and hall hire) are likely to increase. The IGAP conference at Hawkwood had an anonymous donor cover some bursaries for candidates, meaning the event broke even.

Overall the charity reported a surplus of £49,658 (2023 deficit: £51,008) this is after unrealised gains of £24,115 (2023 losses: £49,428) on investments.

#### **Principal funding sources**

There are three main sources of funding:

- An annual membership fee paid by all active members of the organisation.
- The Studies Programme, for which Candidates pay a discounted Studies fee, with members of the public paying the advertised rate.
- A set annual fee from Candidates.

#### **Investment policy**

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit. The trustees take professional advice from qualified investment advisors when making investment decisions. All investments are held in a charitable trust fund, with advisors implementing a risk adverse investment strategy.

#### **Reserves policy**

The present level of funding is adequate to support the continuation of the objectives of the charitable company.

### **FUTURE PLANS**

The Independent Group of Analytical Psychologists is a democratic organisation, which responds to problems or opportunities as they arise. The aims and aspirations of the Association remain as defined above. Future development will be mainly concentrated on maintaining the Studies Programme and ensuring that all Candidates are offered a rigorous and professional Programme of Preparation.

# **THE INDEPENDENT GROUP OF ANALYTICAL PSYCHOLOGISTS**

## **REPORT OF THE TRUSTEES for the year ended 31 August 2024**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 28 May 1993 and registered as a charity on 28 May 1993. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### **Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

#### **Organisational structure**

The Management Committee or Council consists of three to eight people, some with specific areas of responsibility. Regular meetings are held, at which decisions are made on the operational running of the Company. These decisions must however be ratified by the rest of the organisation at a general meeting, called a Business Meeting. Day to day administration is handled by an employed secretary, employed on a contractual basis.

#### **Objectives and activities**

The Independent Group of Analytical Psychologists' Memorandum of Association states that the objects of the Association are:

- to advance public knowledge of the work of C. G. Jung and its development in the field of Analytical Psychology and to provide vocational preparation for suitable persons wishing to become Jungian analysts
- to foster relationships with other local groups at work in the same and related endeavours
- to relieve persons suffering from mental disorders by the provision for such persons of appropriate therapy in accordance with the principles of Jungian therapy.

In furtherance of these aims The Independent Group of Analytical Psychologists organises a Study Programme for those preparing to become Jungian Analysts and for members of the public who are interested in or professionally involved with Jungian psychology.

The Independent Group of Analytical Psychologists also runs a Programme of Preparation for those selected to train as analysts. Those on the Programme continue in personal analysis, attend the study programme, meet regularly with their Review Committee, take examinations and present written work. In the final stages of the Programme they are required to work for a specified minimum number of hours with several clients under supervision.

#### **Induction and training of new trustees**

Whenever a new member is voted to become a member of the Management Committee, and if that post has a specific responsibility, he/she works closely with the outgoing member to ensure a smooth handover of responsibilities. Each member of the Management Committee is asked to study the Charity Commission website, in particular the section on Charity Governance.

#### **Achievements and performance**

During the financial year, five training Candidates became members of the organisation, while one member resigned his membership and three more retired. No new training Candidates were accepted.

#### **Counselling, Advice and Information**

Candidates are required to be in their own personal psychotherapy (analysis) throughout the course of their training. Enquiries about psychotherapy from the public to the office are referred to a member who will contact the enquirer personally to ascertain their needs and their suitability for working analytically. This being so, one or two names of members will be suggested to them, or, they will be referred to another organisation depending on the particular kind of psychotherapy which they are seeking, or which is considered best in each individual case. An enquirer may, according to their circumstances, be offered low cost psychotherapy, as a training patient, with an Advanced Candidate. All Advanced Candidates with training cases work under supervision with a senior analyst.

**THE INDEPENDENT GROUP OF ANALYTICAL  
PSYCHOLOGISTS**

**REPORT OF THE TRUSTEES  
for the year ended 31 August 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT Risk management**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at 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 trustees have also examined other operational and business risks faced by the charitable company and confirm that they have established systems to mitigate the significant risks.

**REFERENCE AND ADMINISTRATIVE DETAILS Registered Company number**  
02822785 (England and Wales)

**Registered Charity number**  
1029545

**Registered office**  
Lygon House  
50 London Road  
Bromley  
Kent  
BR1 3RA

**Trustees**  
Ms J M B David (resigned 3.2.2024)  
Dr D Z Hirst (resigned 3.2.2024)  
P Fisher  
Dr M L Martin  
Ms A J C Shearer (resigned 3.2.2024)  
Dr S Karvounis (resigned 3.2.2024)  
Ms P A Boisset  
Ms P A Melliar (appointed 3.2.2024)

**Company Secretary**  
Ms C Craig

**Independent Examiner**  
Berringers LLP  
Chartered Accountants  
Lygon House  
50 London Road  
Bromley  
Kent  
BR1 3RA

Approved by order of the board of trustees on .....February 1<sup>st</sup>, 2025..... and signed on its behalf by:



Ms P A Boisset - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE INDEPENDENT GROUP OF ANALYTICAL  
PSYCHOLOGISTS**

**Independent examiner's report to the trustees of The Independent Group Of Analytical Psychologists ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Allan BSc FCA  
The Institute of Chartered Accountants in England and Wales

Berringers LLP  
Chartered Accountants  
Lygon House  
50 London Road  
Bromley  
Kent  
BR1 3RA

Date: .....1/2/2025.....

**THE INDEPENDENT GROUP OF ANALYTICAL  
PSYCHOLOGISTS**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
for the year ended 31 August 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Training programme		39,462	38,340
Membership fees		24,879	22,145
Investment income	2	15,515	16,991
<b>Total</b>		<u>79,856</u>	<u>77,476</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Training programme		85,311	81,354
Membership fees		(88)	-
Other		599	152
<b>Total</b>		<u>85,822</u>	<u>81,506</u>
Net gains/(losses) on investments		55,624	(46,978)
<b>NET INCOME/(EXPENDITURE)</b>		49,658	(51,008)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		696,252	747,260
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>745,910</u></u>	<u><u>696,252</u></u>

The notes form part of these financial statements

**THE INDEPENDENT GROUP OF ANALYTICAL  
PSYCHOLOGISTS**

**BALANCE SHEET  
31 August 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	2,094	455
Investments	9	723,730	671,281
		<hr/> 725,824	<hr/> 671,736
<b>CURRENT ASSETS</b>			
Debtors	10	18,274	12,881
Cash at bank		7,526	18,727
		<hr/> 25,800	<hr/> 31,608
<b>CREDITORS</b>			
Amounts falling due within one year	11	(5,714)	(7,092)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		20,086	24,516
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		745,910	696,252
		<hr/>	<hr/>
<b>NET ASSETS</b>		745,910	696,252
		<hr/>	<hr/>
<b>FUNDS</b>	12		
Unrestricted funds		745,910	696,252
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		745,910	696,252
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements



**THE INDEPENDENT GROUP OF ANALYTICAL  
PSYCHOLOGISTS**

**BALANCE SHEET - continued  
31 August 2024**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 1/2/2025 and were signed on its behalf by:



.....  
P A Boisset - Trustee

**THE INDEPENDENT GROUP OF ANALYTICAL  
PSYCHOLOGISTS**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 August 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Expenditure assigned to charitable activities includes support costs.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment        -    20% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Fixed asset investments**

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in the statement of financial activities.

**THE INDEPENDENT GROUP OF ANALYTICAL  
PSYCHOLOGISTS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 August 2024**

**2. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	142	63
Investment income	15,373	16,928
	<u>15,515</u>	<u>16,991</u>

**3. SUPPORT COSTS**

	Governance costs £
Training programme	<u>8,174</u>

Support costs, included in the above, are as follows:

**Governance costs**

	2024 Training programme £	2023 Total activities £
Accountancy fees	4,500	4,290
Legal & professional fees	3,674	9,053
	<u>8,174</u>	<u>13,343</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation - owned assets	<u>599</u>	<u>152</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

During the year trustees were paid a total of £1,450 (2023: £600) for providing lectures and associated work unconnected to their role as trustees.

**THE INDEPENDENT GROUP OF ANALYTICAL  
PSYCHOLOGISTS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 August 2024**

**5. TRUSTEES' REMUNERATION AND BENEFITS - continued**

**Trustees' expenses**

During the year trustees were reimbursed for travel, and other charity related expenses, which they paid for personally.

Total expenses paid to trustees during the year totalled £1,462 (2023: £1,196).

**6. STAFF COSTS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>31,652</b>	30,528
Other pension costs	<b>900</b>	900
	<u><b>32,552</b></u>	<u>31,428</u>

The average monthly number of employees during the year was as follows:

	<b>2024</b>	<b>2023</b>
Administration	<b>1</b>	1
	<u><b>1</b></u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Training programme	38,340
Membership fees	22,145
Investment income	16,991
<b>Total</b>	<u><b>77,476</b></u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Training programme	81,354
Other	152
<b>Total</b>	<u><b>81,506</b></u>
Net gains/(losses) on investments	<u>(46,978)</u>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(51,008)</b>

**THE INDEPENDENT GROUP OF ANALYTICAL  
PSYCHOLOGISTS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 August 2024**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	747,260
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>696,252</u>

**8. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 September 2023	5,577
Additions	2,238
At 31 August 2024	<u>7,815</u>
<b>DEPRECIATION</b>	
At 1 September 2023	5,122
Charge for year	599
At 31 August 2024	<u>5,721</u>
<b>NET BOOK VALUE</b>	
At 31 August 2024	<u>2,094</u>
At 31 August 2023	<u>455</u>

**9. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 September 2023	671,281
Additions	683,157
Disposals	(654,823)
Revaluations	24,115
At 31 August 2024	<u>723,730</u>
<b>NET BOOK VALUE</b>	
At 31 August 2024	<u>723,730</u>
At 31 August 2023	<u>671,281</u>

There were no investment assets outside the UK.

**THE INDEPENDENT GROUP OF ANALYTICAL  
PSYCHOLOGISTS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 August 2024**

**9. FIXED ASSET INVESTMENTS - continued**

Cost or valuation at 31 August 2024 is represented by:

	<b>Listed investments £</b>
Valuation in 2024	<b>18,936</b>
Cost	<b>704,794</b>
	<b><u>723,730</u></b>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other debtors	<b>1,778</b>	<b>110</b>
Stockbroker account	<b>11,780</b>	<b>10,824</b>
Accrued income	<b>2,288</b>	<b>685</b>
Prepayments	<b>2,428</b>	<b>1,262</b>
	<b><u>18,274</u></b>	<b><u>12,881</u></b>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other creditors	<b>713</b>	<b>538</b>
Accrued expenses	<b>5,001</b>	<b>6,554</b>
	<b><u>5,714</u></b>	<b><u>7,092</u></b>

**12. MOVEMENT IN FUNDS**

	<b>At 1.9.23</b>	<b>Net movement in funds</b>	<b>At 31.8.24</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	<b>696,252</b>	<b>49,658</b>	<b>745,910</b>
<b>TOTAL FUNDS</b>	<b><u>696,252</u></b>	<b><u>49,658</u></b>	<b><u>745,910</u></b>

**THE INDEPENDENT GROUP OF ANALYTICAL  
PSYCHOLOGISTS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 August 2024**

**12. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	79,856	(85,822)	55,624	49,658
<b>TOTAL FUNDS</b>	<u>79,856</u>	<u>(85,822)</u>	<u>55,624</u>	<u>49,658</u>

**Comparatives for movement in funds**

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	747,260	(51,008)	696,252
<b>TOTAL FUNDS</b>	<u>747,260</u>	<u>(51,008)</u>	<u>696,252</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	77,476	(81,506)	(46,978)	(51,008)
<b>TOTAL FUNDS</b>	<u>77,476</u>	<u>(81,506)</u>	<u>(46,978)</u>	<u>(51,008)</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions, in addition to those disclosed in note 5, for the year ended 31 August 2024.

**THE INDEPENDENT GROUP OF ANALYTICAL  
PSYCHOLOGISTS**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 August 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Deposit account interest	142	63
Investment income	15,373	16,928
	<hr/> 15,515	<hr/> 16,991
<b>Charitable activities</b>		
Studies and lecture fees	24,797	24,327
Preparation fees	14,088	14,013
Membership fees	25,456	22,145
	<hr/> 64,341	<hr/> 60,485
<b>Total incoming resources</b>	79,856	77,476
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	31,652	30,528
Pensions	900	900
Insurance	951	747
Telephone	479	272
Printing, postage & stationary	938	771
Sundry expenses	1,880	533
Conference expenses	8,964	6,460
Hall hire	907	1,024
Preparation, seminar & lecture	14,709	16,350
Directors' expenses	1,033	685
Professional subscriptions	7,568	7,662
Charitable donations	511	-
Computer costs	6,351	2,015
Bank charges	206	64
	<hr/> 77,049	<hr/> 68,011
<b>Other</b>		
Computer equipment	599	152
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	4,500	4,290
Legal & professional fees	3,674	9,053
	<hr/> 8,174	<hr/> 13,343

This page does not form part of the statutory financial statements



**THE INDEPENDENT GROUP OF ANALYTICAL  
PSYCHOLOGISTS**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 August 2024**

	2024 £	2023 £
Total resources expended	<u>85,822</u>	<u>81,506</u>
<b>Net expenditure before gains and losses</b>	<b>(5,966)</b>	<b>(4,030)</b>
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	<u>31,509</u>	<u>2,450</u>
<b>Net income/(expenditure)</b>	<u><u>25,543</u></u>	<u><u>(1,580)</u></u>

This page does not form part of the statutory financial statements