

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY

REPORTS AND ACCOUNTS

FOR THE YEAR ENDED

30TH SEPTEMBER 2022

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
REPORTS AND ACCOUNTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

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THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY

REFERENCE AND ADMINISTRATIVE INFORMATION

AS AT 30TH SEPTEMBER 2022

REGISTRATION DETAILS	The European Federation for Psychoanalytic Psychotherapy is registered as a charity in England and Wales (number 1046731) under the name: "The European Federation for Psychoanalytic Psychotherapy and its Applications to Health and Related Public Services, in the EC and EFTA Countries".
GOVERNING DOCUMENT	The European Federation for Psychoanalytic Psychotherapy is an unincorporated association governed by the Law of England and Wales and by its written constitution last amended in March 2017 and originally adopted in March 1991.
CHARITY TRUSTEES	<p>The charity trustees are the members of the Executive Committee (now referred to as the Board). Their names are set out in the Report of the Trustees.</p> <p>From 13th March 2009 the members of the Executive Committee are made up of two persons elected from each of the four sections of the Federation and a chairperson directly elected by the assembly of delegates. Additional members may be co-opted at the Executive Committee's discretion.</p>
FORMAL ADDRESS	The European Federation for Psychoanalytic Psychotherapy, C/o British Psychoanalytic Council, Suite 7, 19-23 Wedmore Street, London N19 4RU
BANKERS	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling, Kent ME19 4JQ And, PostFinance, Die Schweizerische Post, Swiss Post International, Mingerstrasse 12, P.O. Box, 3030 Berne, Switzerland
INDEPENDENT EXAMINER	P J Lucas FCCA Lucas & Co Chartered Certified Accountants Godalming, Surrey, GU7 1EQ

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

The trustees present their report together with the accounts of The European Federation for Psychoanalytic Psychotherapy ("the Federation") for the year ended 30th September 2022. The European Federation for Psychoanalytic Psychotherapy is a registered charity, registered with the Charity Commissioners for England and Wales under number 1046731. The reference and administrative information set out on page 1 forms part of this report.

OBJECTIVES AND ACTIVITIES

The European Federation for Psychoanalytic Psychotherapy is established with the following objectives: to advance education, training and the development of psychotherapy which is psychoanalytic in principle and practice; to promote for the public benefit the relief of mental illness or disorder by developing psychoanalytic psychotherapy in Europe; and to promote research in psychoanalytic psychotherapy.

The Federation furthers its objectives as follows: by publishing the EFPP Book Series (formerly known as clinical monographs); by maintaining and developing communications with members of the profession of psychoanalytic psychotherapy throughout Europe; and by supporting the development of psychotherapy in the Federation's four sections at national level. Other than the inclusion (March 2009) of the Couples and Family Section, there have been no material changes in policy since the last report.

STRUCTURE GOVERNANCE AND MANAGEMENT

The European Federation for Psychoanalytic Psychotherapy is an unincorporated association governed by the Law of England and Wales and by its written constitution, which was last amended in March 2017 and originally adopted in March 1991.

The European Federation for Psychoanalytic Psychotherapy is composed of four sections representing: (i) individual adult psychoanalytic psychotherapy; (ii) group analytic psychotherapy; (iii) child and adolescent psychoanalytic psychotherapy; and (iv) couple and family psychoanalytic psychotherapy. Each section has its own defined training standards, and these form part of the Federation's byelaws. Sections meet as frequently as they decide, as well as at the same times as general meetings of the Federation called by the Executive Committee.

Membership of the Federation is open to all European countries. Each member country may send up to two delegates from each section to a general meeting. The delegates are appointed by the organisation or organisations from the member countries that appear to the Federation to represent the section of the profession in the country concerned.

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

STRUCTURE GOVERNANCE AND MANAGEMENT (continued)

The trustees of the Federation are the members of the Executive Committee. Since 13th March 2009, with the inclusion of the fourth section, the Executive Committee has been made up of two persons elected from each section of the Federation and a chairperson. Since October 2010 the general meeting of the delegates has elected the chairperson separately and directly. The Executive Committee may co-opt additional members at its discretion subject to the number of co-opted members not exceeding 1/3rd of the total Executive Committee. The trustees are responsible for the overall management and control of the Federation and meet regularly to manage its affairs.

The Federation has no paid staff and relies heavily upon the commitment of the members of its Executive Committee, who give freely of their time and expertise in furtherance of the Federation's objectives. For administration the Federation has an Administrative Officer based in Berlin and a Finance Officer based in the UK.

PERFORMANCE AND ACHIEVEMENTS

Shortly after the pandemic started to be more contained, EFPP attempted to resume its usual activities, while at the same time incorporating those new activities that were introduced during the pandemic with the help of new technologies and online communication. All regular meetings via Zoom have continued, allowing greater cooperation and ongoing collaboration on several tasks and projects. At the beginning of 2022, the Federation was, however, impacted strongly by the war in Ukraine that started in February and affected two EFPP constituents directly. The board of the federation decided to support these constituents, morally and financially.

Help Ukraine

The EFPP Board has openly and unequivocally condemned the invasion of Ukraine by the Russian Federation. Furthermore, the EFPP Board declared itself strongly against war as a means of resolving conflicts and differences and stated that stopping this aggression with all its atrocious effects and consequences is imperative. The EFPP declared itself in favour of peaceful and democratic European principles and international law that guarantees the integrity, sovereignty, freedom, and equality of all people. The EFPP Board strongly encouraged all the member organisations to state their position against this invasion by the Russian Federation and to ask for an immediate cessation of the aggression toward Ukraine.

EFPP Institutional and ethical principles provide a supportive space for dialogue, and respect for differences and will always advocate the search for peaceful solutions to all conflicts. The EFPP in such dramatic moments offers itself once again as an open space for sharing, thinking and understanding this experience of violence.

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

PERFORMANCE AND ACHIEVEMENTS (continued)

Help Ukraine (continued)

EFPP started immediately to organise and implement a project which was called the “HELP UKRAINE” project, inviting all organisations to join a common network with the aim of providing help for our Ukrainian colleagues in the following ways: financial donations, professional support through seminars, and teaching about trauma, supervision, and other interventions. The Board worked on an institutional strategy to channel the necessary help in an ethical, transparent and effective way to demonstrate solidarity. An EFPP Resource Network Committee was formed. A very dynamic response from all the member organisations allowed the Federation to become a platform for the development and management of all these initiatives.

The “Large Group” was another response to the unfolding crisis in the Ukraine. It facilitated a regular, virtual internet platform as a necessary moral support for our members in the affected country. It also allowed all other members (including members from Russia) to participate, and to explore together the impact this was having. The Large Group offered an ongoing virtual weekly space for many months.

One Day Zoom Delegates Meeting

In March 2022 the board meeting of the EFPP coincided with a One Day Zoom Delegates Meeting dedicated to the presentation, reflection, and discussion of the Institutional Code of Ethics. This is an ethical guideline, created by an EFPP working group over the period of the previous two years. The decision to develop an Institutional Code of Ethics was taken to anchor the principles and values of the Federation, but we could not have foreseen when working on the document that the EFPP would have to face such a complex ethical situation, which affected our Ukrainian colleagues in such a dramatic and devastating way. Perhaps now more than ever, the Institutional Code of Ethics, anchored in the bylaws of the federation, stands as a fundamental instrument to contain and manage internal organisational conflicts, as well as to manage conflicts between member organisations and the federation.

The One Day Zoom Delegates Meetings will become part of the internal organization of EFPP and be implemented between the obligatory delegates meeting as prescribed by the Federation.

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

PERFORMANCE AND ACHIEVEMENTS (continued)

The Institutional Code of Ethics

This year, EFPP has presented an Institutional Code of Ethics as a guideline to all members of the organisation. The guideline was the result of a two-year working group. The Institutional Code of Ethics is distinct from the clinical code of ethics. The EFPP, as an organisation of psychoanalytic professionals, sets out its ethical culture and governance in the Institutional Code of Ethics based on clear organisational ethical guidelines. These guidelines are time-limited and may evolve under the influence of organisational, professional, or social factors. Furthermore, the guidelines are intended to inspire thinking and acting in a responsible way. The ethical guidelines of the EFPP aim to preserve, respectfully and considerately, the dignity of others. They offer a blueprint to manage tensions inside and between organisations, preventing them from slipping into arbitrariness or unresolved conflict. The guidelines below are intended to create a framework in which to protect and foster a sense of belonging and sense of morality, and to act as the impetus towards progressing to a mature psychoanalytic psychotherapeutic organisation. The EFPP and its affiliated organisations are committed to ensuring organisational, ethical and professional standards are maintained in the professional practice of psychoanalytic psychotherapy.

The EFPP acts with the intention that its ethical principles should primarily regulate co-operation and relations between the membership-organisations. The EFPP identifies with European values of openness, tolerance, and respect for diversity. Its ethos is informed by these values, and one of the federation's aims is to foster a culture of diverse modalities within the federation, rooted in psychoanalytic theory and practice, as well as in the culture of psychoanalytic traditions. This ethical code reflects humanitarian values, psychoanalytic values and professional responsibilities and obligations.

Ethical issues are at the core of the EFPP, and the Institutional Code of Ethics provides the tools necessary for the EFPP member organisations to reflect on those issues and be guided by them. The Federation is considering implementing an organisational ethical committee alongside a mandatory clinical ethical committee in all member organisations.

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

PERFORMANCE AND ACHIEVEMENTS (continued)

EFPP Book Series

The EFPP Book Series has kept its high professional standard and enhanced the Federation's objectives. The book series deals with current scientific issues and clinical practice within the membership and its clinicians and reaches out beyond to the international scientific community. The publisher of the Book Series is Routledge, a leading global publisher of quality academic books, journals and online references. We have finalised the next book of the series: "A Psychoanalytic Exploration of Social Trauma; The Inner Worlds of Outer Realities". The book presents a thorough introduction to social trauma from a range of perspectives, exploring several key themes, specific causes and symptoms, and clinical interventions. With chapters from a diverse range of authors, the book considers social trauma as it relates to narrative and history, group identity, the consulting room, migration, and post-traumatic conditions. These topics are explored via a range of frames, including individual therapy, group analysis, social dream matrix, large groups, case studies, narrative recollections, and cinematographic expression. The book also considers the implications of new technology in causing and treating social trauma. *A Psychoanalytic Exploration of Social Trauma* will be of great interest to psychoanalytic psychotherapists in practice and in training, to psychoanalysts, and to psychoanalytically informed professionals working with trauma.

The Book Series, currently coordinated by the new Editor in Chief, has undergone a bold project of rebranding by creating an editorial team and opening this space up to the members. This is an EFPP landmark and needs to become part of the active interest of the membership and the public at large. A new podcast called: "EFPP Book Series Walks and Talks" will be part of this project.

EFPP Conferences

Among the Sections of the Board there has been some development of clinical and theoretical seminars/study days exploring a number of different topics. The Federation was also involved, through the Couple and Family Psychotherapy Section, in the organisation of the first inter-institutional collaboration resulting in a joint conference on: "Today's training and clinical work" with other two couple and family psychoanalytic institutions.

The next EFPP Conference will take place in 2024 and will be a Four Sections Conference, organised by Poland in conjunction with the EFPP. The organisational co-chairs from the Board are Michael Stasch and Uri Levin and there is already a local organising committee working on the preliminary preparations.

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

PERFORMANCE AND ACHIEVEMENTS (continued)

EFPP Conferences (continued)

The EFPP Board was able to resume face to face meetings and met in Madrid in a very welcoming environment organised by the current Spanish EFPP President, Maria Eugenia Cid Rodriguez. The Board was working on the most important institutional tasks in hand and addressed urgent matters.

The Board co-opted the Financial Officer as the new Honorary Treasurer in March 2023, and is considering co-opting other external professionals to the Board, as it believes that this is a good strategy for coping with the increasing number of tasks performed by the Board, and the very complex nature of institutional activities.

The National network

The articles that regulate the cooperation of a national network and the various organisations within it, as established by a working group, have been discussed and signed off by the Board and are now anchored in the by-laws of the constitution.

With the pandemic, new internet platforms have allowed enhanced communication between the Board and the various national networks and constituents of the EFPP. A national network co-ordinator and committee has been established to maintain a direct line of communication between national networks and the Board, the intention being to enhance cooperation between the different parts of established national networks, in view of fulfilling the objectives of the EFPP as stipulated in the constitution.

FINANCIAL REVIEW

The accounts of The European Federation for Psychoanalytic Psychotherapy 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 2015) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The Statement of Financial Activities shows how the Federation's funds have been raised and applied during the year under report.

The Balance Sheet at 30th September 2022 discloses monies with the banks of £101,842, debtors of £1,146, and liabilities of £14,035.

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

FINANCIAL REVIEW (continued)

Financial stability is vital if the Federation is to look forward with confidence to becoming even more effective in attaining its charitable objectives. The continued financial support from its members is crucial to the Federation in achieving this aim.

RESERVES

The Federation's unrestricted funds on 30th September 2022 were £88,514, comprising general fund, £61,036, and designated fund, £27,478. There are two designated funds. One is designed to set aside funds for the completion of the last five proposed books in the current EFPP Book Series. The other is a biennial award given to authors of papers or books in the field of psychoanalytic psychotherapy that deal with a research issue or are the product of concrete research in the psychoanalytic psychotherapeutic field. Restricted funds totalling £1,913 are held to be spent on an EFPP monograph book and on creating an electronic database for research literature. Nothing was expended on these projects during the year.

Given the lack of voluntary income, the trustees believe that it is essential that the financial reserves be maintained at a level exceeding £50,000 to protect the Federation's ability to continue its work and to implement its plans. The steps taken over the last three years to reduce costs were effective and the total funds of the charity now exceed the target, which the board considers to be satisfactory.

BOARD

The following served as members of the Board of The European Federation for Psychoanalytic Psychotherapy during the year and are serving currently:

President	Maria Eugenia Cid Rodriguez
Vice President	Hansjoerg Messner (Resigned 3 rd March 2023) Cristina Calarasanu (Appointed 3 rd March 2023)
Hon Secretary	Maria Teresa Diez Grieser (Resigned 3 rd March 2023) Position currently vacant
Hon Treasurer	Cristina Calarasanu (Resigned 3 rd March 2023) Janaki Hemaratne (Appointed 3 rd March 2023 as a co-opted member)
Conference Coordinator	Maria Teresa Diez Grieser (Resigned 3 rd March 2023) Uri Levin and Michael Stasch (Appointed 3 rd March 2023)
Editor in Chief of EFPP Book Series	Cristina Calarasanu

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

BOARD (continued)

National Networks	Hansjoerg Messner (Appointed 3 rd March 2023 as a co-opted member)
Committee Coordinator	
Large Group Coordinator	Uri Levin (Appointed 3 rd March 2023 as a co-opted member)

Adult Psychotherapy Section

Section Coordinator/Chair	Hansjoerg Messner (Resigned 3 rd March 2023) Gianfranco Buonfiglio (Appointed 3 rd March 2023)
Representative	Position currently vacant

Child and Adolescent Psychotherapy Section

Section Coordinator/Chair	Piret Visnapuu Bernardt (Appointed 3 rd March 2023)
Representative	Odile Gaverieux (Appointed 3 rd March 2023 as a full trustee)

Group Psychotherapy Section

Section Coordinator/Chair	Uri Levin (Resigned 3 rd March 2023) Anna Zajenkowska (Appointed 3 rd March 2023)
Representative	Hanne-Sofie Johnson Dahl (Appointed 3 rd March 2023)

Couple and Family Psychotherapy Section

Section Coordinator/Chair	Cristina Calarasanu
Representative	Michael Stasch

OTHER POST HOLDERS

Administrative/Web Secretary	Anne Gronskov Sauer
Editor in Chief of EFPP	Gila Ofer
Review (e-journal)	

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

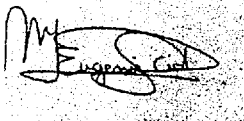
The trustees of European Federation for Psychoanalytic Psychotherapy are the members of the Executive Committee.

The trustees are required under the Charities Act 1993 to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Federation and of the surplus of income or excess of expenditure for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Federation will continue its activities.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Federation and which enable them to ensure that the financial statements comply with the applicable law and regulations. They are also responsible for safeguarding the assets of the Federation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Executive Committee on 19.05.2023 and signed on its behalf by Maria Eugenia Cid Rodriguez, President of EFPP.

A handwritten signature in black ink, appearing to read 'Maria Eugenia Cid', is written over a rectangular area of the document.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY**

I report on the accounts for the year ended 30th September 2022, which are set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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 required.

It is my responsibility to:

examine the accounts under Section 145 of the 2011 Act;
follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
state whether particular matters have come to my attention.

Basis of the independent examiner's report

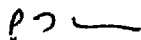
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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 statement below.

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 requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act;
 - and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.

Signed as Independent Examiner by P J Lucas FCCA of Lucas & Co Chartered Certified Accountants, 11 Church Street, Godalming, Surrey GU7 1EQ on 25th May 2023



THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

		£	£	£	£
INCOMING RESOURCES	1(e)				
Subscriptions	1 (f)	41,654	-	41,654	43,644
Publishing income from EFPP Book Series	1 (g)	888	-	888	680
Delegates' meeting fees		-	-	-	3,856
Conferences and events		1,256	-	1,256	
Exchange gains		1,768	-	1,768	-
Interest received		2	-	2	
Total Incoming Resources		45,568	0	45,568	48,180
RESOURCES EXPENDED	1 (h)				
Executive committee meeting costs		7,391	-	7,391	-
Delegates meeting costs		3,241	-	3,241	772
Subscriptions from members written off as unrecoverable	1 (f)	170	-	170	973
Training and support		2,547	-	2,547	-
Website		2,087	-	2,087	2,105
Secretarial assistance		16,809	-	16,809	15,858
Printing, stationery, postage communication		678	-	678	345
Computer and internet expenses		-	-	-	1,433
Accountancy and bookkeeping		10,767	-	10,767	8,028
Bank charges		754	-	754	644
Amortisation of website development costs		2,980	-	2,980	2,693
Depreciation of tangible assets	1 (i)	-	-	-	-
Exchange losses		-	-	-	5,367
Total Resources Expended		47,424	0	47,424	38,218
NET (OUTGOING) / INCOMING RESOURCES		(1,856)	£0	(1,856)	9,962

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30TH SEPTEMBER 2022

(continued)

	<u>Note</u>	2022 Unrestricted <u>Funds</u> £	2022 Restricted <u>Funds</u> £	2022 Total <u>Funds</u> £	2021 Total <u>Funds</u> £
NET (OUTGOING)/INCOMING RESOURCES (Brought down)		(1,856)	-	(1,856)	9,962
TOTAL FUNDS BROUGHT FORWARD		90,370	1,913	92,283	82,321
TOTAL FUNDS CARRIED FORWARD		<u>£88,514</u>	<u>£1,913</u>	<u>£90,427</u>	<u>£92,283</u>

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
BALANCE SHEET
AS AT 30TH SEPTEMBER 2022

	<u>Note</u>	<u>2022</u>		<u>2021</u>	
		£	£	£	£
FIXED ASSETS					
Computer Equipment		-		-	
Website Development		<u>1,474</u>		<u>3,303</u>	
			1,474		3303
CURRENT ASSETS					
Debtors	4	1,146		-	
Cash at bank		<u>101,842</u>		<u>97,878</u>	
		<u>102,988</u>		<u>97,878</u>	
LIABILITIES					
Creditors: Due within one year	5	<u>14,035</u>		<u>8,898</u>	
NET CURRENT ASSETS			<u>88,953</u>		<u>88,980</u>
NET ASSETS AND TOTAL ASSETS			<u>90,427</u>		<u>92,283</u>
LESS CURRENT LIABILITIES					
THE FUNDS OF THE CHARITY					
RESTRICTED INCOME FUNDS	6 and 8		1,913		1,913
UNRESTRICTED INCOME FUNDS					
GENERAL FUND	7 and 8	61,036		63,780	
DESIGNATED FUND	7 and 8	<u>27,478</u>		<u>26,590</u>	
			88,514		90,370
TOTAL CHARITY FUNDS			<u>£90,427</u>		<u>£92,283</u>

Approved by the Executive Committee on 19.05.2023 and signed on its behalf by
Janaki Hemaratne, Treasurer.

Janaki Hemaratne

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

1. ACCOUNTING POLICIES

(a) Basis of accounts and going concern

The accounts are prepared under the historical convention and 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 2015) and the Charities Act 2011. Advantage has been taken of the exemption from the requirement to prepare a cash flow statement for the year ended 30th September 2022.

The result for the year saw the charity record net outgoing resources of £1,856 (2021, net incoming resources of £9,962). The accounts have been prepared on a going concern basis.

(b) Charity Registration

The European Federation for Psychoanalytic Psychotherapy and its Applications to Health and Related Public Services, in the EC and EFTA Countries became a registered charity on 24th May 1995 (registered with the Charity Commissioners for England and Wales number 1046731).

(c) Foreign Currencies

Transactions denominated in foreign currencies are translated into Sterling and recorded at an average rate of exchange for the period. Monetary assets and liabilities originally denominated in foreign currencies are translated into Sterling at the rates of exchange ruling at the balance sheet date. All exchange differences are charged or credited to the Statement of Financial Activities.

(d) Funds

Restricted funds are those the use of which is restricted by the conditions imposed by the donors.

Unrestricted general funds are those that are used for the general advancement of the charity's objectives.

Unrestricted designated funds are set aside for a particular purpose or project without legally restricting the discretion to apply the funds.

(e) Incoming resources

As permitted by the Charities SORP, Appendix 5 Accounting for Smaller Charities, incoming resources are analysed by their natural resource categories rather than by activity categories.

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

1. ACCOUNTING POLICIES (continued)

(e) Incoming resources (continued)

Incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income, its receipt is sufficiently certain, and its value can be measured reliably.

Deferred income represents amounts received for future periods and is credited to incoming resources in the period for which it is received.

In common with many other charities of similar size and organisation, a proportion of The European Federation for Psychoanalytic Psychotherapy's income is derived from voluntary sources, which cannot be controlled fully until entered in the accounting records. The charity's accounting procedures are intended to ensure that income received is promptly banked. Voluntary income is recorded when received by the administrator in London with the exception that certain donations are accounted for on an accruals basis when the intention to make the donation has been documented and formally notified.

(f) Subscriptions

Subscriptions are non-returnable and are accounted for on an accruals basis, the income being recognised in the period to which it relates. Subscriptions that are deemed to be irrecoverable are written off.

(g) Other incoming resources

Publishing income, including royalties and advances, is accounted for on an accruals basis in respect of periods ending before the balance sheet date for which royalty statements have been received and otherwise on a cash receipts basis or when formally set off against publishing liabilities.

(h) Resources expended

As permitted by the Charities SORP, resources expended are analysed by their natural resources categories rather than by activity categories.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category.

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

1. ACCOUNTING POLICIES (continued)

(i) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost (or value if donated) less depreciation. Items are not capitalised if they cost less than £100.

Depreciation is provided on the tangible fixed assets at the following rate per annum to write off the book value less estimated residual value of those assets over their estimate useful lives:

Fixtures, fittings and equipment – 33 1/3% Straight line

Website development – 25% Straight Line

2. ADMINISTRATION AND STAFF EMOLUMENTS

The European Federation for Psychoanalytic Psychotherapy have two self-employed staff paid for their services; the Administrative Secretary based in Berlin and the Finance Officer based in London.

3. RELATED PARTY TRANSACTIONS AND TRUSTEES' EXPENSES

	<u>2022</u>	<u>2021</u>
	£	£
Expenses paid to committee members acting as trustees:		
Travel, subsistence, training and support	<u>7,015</u>	<u>1,400</u>

The number of trustees who received expense payments was 7 (2021:4).

The trustees are not remunerated.

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

4. DEBTORS

	<u>2022</u>	<u>2021</u>
	£	£
Due within one year:		
Prepaid expenses	806	-
Paypal	340	-
	<u>£1,146</u>	<u>-</u>

5. CREDITORS: DUE WITHIN ONE YEAR

	<u>2022</u>	<u>2021</u>
	£	£
Deferred revenue	1,131	342
Creditors and accrued expenses	12,904	8,566
	<u>£14,035</u>	<u>£8,908</u>

6. RESTRICTED FUNDS

The income funds of The European Federation for Psychoanalytic Psychotherapy include restricted funds comprising the following unexpended balances of donations held on trusts to be applied for specific purposes:

	Balance 30th Sept. <u>2021</u>	Incoming <u>resources</u>	Resources expended & transfers	Balance 30th Sept. <u>2022</u>
	£	£	£	£
EFPP Book (Monograph) (Group)	486	-	-	486
Electronic Database for Research literature	1,427	-	-	1,427
	<u>£1,913</u>	<u>£0</u>	<u>£0</u>	<u>£1,913</u>

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
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7. UNRESTRICTED FUNDS

	Balance 30th Sept. 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance 30th Sept. 2022 £
General Fund	63,780	44,680	(47,424)	-	61,036
Designated Fund	26,590	888	-	-	27,478
	<u>£90,370</u>	<u>£45,568</u>	<u>£(47,424)</u>	<u>£0</u>	<u>£88,514</u>

The EFPP Book Series fund has been designated to provide for the completion of the last five proposed books in the current series, including translation and editorial costs, over a period of five years. Royalty income of £888 increased the year-end balance to £27,478.

The biennial Research Award fund was inactive during the year and had no opening or closing balance.

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted general fund £	Unrestricted designated fund £	Restricted funds £	Total funds £
Net current assets	61,036	27,478	1,913	90,427
	<u>61,036</u>	<u>27,478</u>	<u>1,913</u>	<u>90,427</u>

The trustees consider that, on a fund-by-fund basis, the net assets of the charity are available and adequate to fulfil its obligations.