

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY

REPORTS AND ACCOUNTS

FOR THE YEAR ENDED

30TH SEPTEMBER 2024

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY

REPORTS AND ACCOUNTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2024

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THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY

REFERENCE AND ADMINISTRATIVE INFORMATION

AS AT 30TH SEPTEMBER 2024

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 2024

The trustees present their report together with the accounts of The European Federation for Psychoanalytic Psychotherapy (“the Federation”) for the year ended 30th September 2024. 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. 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 2024

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. The Finance Officer is a co-opted trustee and is paid in a self-employed capacity for her role as internal charity financial officer.

PERFORMANCE AND ACHIEVEMENTS

All regular meetings via Zoom and in person have continued, allowing greater cooperation and ongoing collaboration on several tasks and projects.

EFPP President, Maria Eugenia Cid Rodriguez and the board was working on the most important institutional tasks in hand and addressed urgent matters.

Help Ukraine

At the beginning of 2022, the Federation was impacted strongly by the war in Ukraine that started in February and affected two EFPP constituents (UAPP and the APPU) directly. The EFPP board decided to support these constituents, morally and financially. The EFPP President and the board have from the start of the conflict declared our unwavering solidarity and support for our colleagues in need. The working group "Help Ukraine" (chaired by Hansjorg Messner and Cristina Calarasanu) has been tasked with coordinating support efforts.

This project aims to provide the following types of assistance to our Ukrainian colleagues: financial donations, professional support through seminars and teaching about trauma, supervision and other support, as required.

We also received approximately €15,000 from various countries, and from members of the EFPP, in support of Ukraine. The funds were redirected to UAPP and APPU, the two main Ukrainian psychoanalytic psychotherapy organisations.

As the conflict persists, we are planning a second appeal for support. This initiative aims to strengthen their educational and clinical efforts, enabling them to care for traumatised civilians and returning soldiers.

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

EFPP Delegates Meeting

The online Delegates Meeting took place on Saturday, 9 March 2024. The programme featured two engaging presentations: the first by a delegate representing the Finnish National Network, and the second by a delegate from the Romanian National Network.

The next EFPP biennial Delegates Meeting has at the date of this report already been held, for the first time in Bucharest, Romania. This was a hybrid meeting. The organising team for the Delegates Meeting was, Cristina Calarasanu, Section Chair of PCFP and Vice President, together with Sanda Lepoiev, President of the Romanian Society.

The biennial Delegates meeting brought together the elected representatives (delegates) of the national networks and organisations of the federation. During the event, important strategic issues were discussed and democratically decided upon.

The biennial Delegates Meeting placed emphasis on EFPP's organisational structure, including section meetings to elect new Section Chairs and Board Representatives. This process supports leadership continuity and reinforces democratic decision-making.

There was a special discussion, featuring past, present, and future EFPP Presidents and Board Members, moderated by President Maria Eugenia Cid. Brian Martindale, the founder of the EFPP, expressed gratitude for the opportunity to witness the organisation's growth. The discussion addressed EFPP's origins, its evolving role in psychoanalytic psychotherapy, and its impact over the years. We hope you found this session particularly meaningful, as reconnecting with EFPP's foundation fosters a sense of belonging to the community and inspires ongoing work.

Part of the meeting was dedicated to our Ukrainian colleagues, with a space for Working in times of War. Their presentations showed us a complex and vivid picture of what has been happening in Ukraine since the war broke out and the way they have coped with the challenges and the suffering with bravery and dignity.

There was a screening of the documentary *Outsider. Freud*, followed by a discussion with the filmmaker. This session offered a fresh perspective on Freud's life and work, stimulating reflections on how psychoanalytic ideas continue to shape contemporary thought.

Furthermore, the delegates had the opportunity to provide updates on national activities and reflect on their experiences.

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

EFPP Delegates Meeting (continued)

The meeting normally concluded, as normal, with the First Meeting of the New Board, setting the stage for continued collaboration and future developments within EFPP.

EFPP Research-Award

The EFPP Research Award is given every second year at the biennial Delegates meeting. The winner of the 2025 EFPP Research Award was Simon Kempe M.A., a research assistant at the International Psychoanalytic University, Berlin and a psychotherapist in training at the Institut für Psychotherapie e.V. Berlin. Normally, the members of the Scientific committee chair the presentation of the award via zoom.

EFPP Book Series

2024 was a dynamic and productive year for the EFPP Book Series, marked by significant collaborations, new publications, and exciting upcoming projects.

Recent Publications

One of the major accomplishments of the year was the publication of the Italian colleagues' book translation, *Psychoanalytic Psychotherapy Between Identity and Change*, which was successfully released by Routledge in November 2024. This publication represents an important milestone in extending psychoanalytic psychotherapy literature across linguistic and cultural boundaries.

Upcoming Publications

Routledge has accepted two new book projects, reflecting the continued growth and recognition of the EFPP Book Series:

1. **Group Analytic Psychotherapy in Europe: Assessing Current Status and Shaping Future Directions** (*title to be confirmed*) – Edited by Anna Zajenkowska and Hanne Sophie-Dahl.
2. **Couple and Family Metamorphosis: Exploring Inside and Outside Differences** (*title to be confirmed*) – Edited by Cristina Calarasanu and the editorial committee, which includes Ayse Ozalkin, Lida Anagnostaki, Veronika Garms, and Malby Oliver.

Warsaw Book Project

Another significant initiative is the book associated with the Warsaw conference. The editorial committee overseeing this project consists of:

Cristina Calarasanu – Editor-in-Chief, Anna Zajenkowska, Michael Stasch, Agnieszka Hanbowska, Edyta Fira-Krempa. This project has garnered substantial interest, with 20 proposals received from various authors who participated in the conference. Additionally, papers from three main speakers have been submitted, further enriching the content of the forthcoming publication.

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

EFPP Four Section Conference

‘A Different World? Psychoanalytic Psychotherapy and Relatedness in Stormy Times’ ran for 3 days and ended on 29th September 2024. The conference was organised by Poland in conjunction with the EFPP. The organisational co-chairs from the board were Michael Stasch and Uri Levin, working along with the local organising committee headed by Anna Zajenkowska.

The conference was a resounding success, fostering insightful discussions, meaningful exchanges, and the sharing of innovative approaches in psychotherapy.

Conference Highlights

- We were thrilled to welcome participants from 30 countries, with an attendance of over 350 people.
- The majority of attendees were from the private sector, with many specializing in adult therapy. Additionally, a significant number of professionals integrated at least three of the four therapy modalities: Adults, Groups, Child & Adolescent, and Couples & Families, in their work.
- A large proportion of participants were dedicated to Adults and Groups, as well as Adults and Children & Adolescents, reflecting the growing interest in comprehensive psychoanalytic approaches.

The “Large group”

The “Large group” was formed in conjunction with the Help Ukraine project with Gila Ofer and Uri Levin as conductors. 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 to participate in (including members from Russia) and explore together the impact this was having.

Although attendance has declined since the pandemic, the Large Group has continued to provide a consistent virtual weekly space for many months, maintaining a stable number of regular participants.

The National Network

The national network committee consisting of the EFPP President Maria Eugenia Cid Rodriguez, Vice president, Cristina Calarasanu as well as the chair of the committee, Hansjorg Messner, oversees and coordinates the diverse national networks of the federation. In normal circumstances it is the specific national network that calls upon the committee to intervene to clarify or mediate about issues concerning the internal workings of the network and its multiple components. The focus of the committee in these instances is mainly to listen and gather an understanding of the issues in hand. In the past year we had several meetings with the Russian national network. The committee is proactive when new national networks are forged, and clarity of purpose, governance and cooperation within, as well as with the federation are

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

The National Network (continued)

established. Meetings with the networks in France, Greece and Kazakhstan have been fruitful, although meeting with the Kazakhstan network has been a challenge due to geography and time differences.

E-Journal

The EFPP e-Journal is a platform that allows all individuals, members of National Networks, regardless of their membership status in the EFPP, to publish articles on psychoanalytic psychotherapy in their preferred language. The e-Journal is published twice a year. For each of these two issues, there is a call for clinical, institutional, and educational papers on a wide range of topics so that readers, regardless of which section they belong to, can benefit from them in professional practice. The Editorial Board, have chosen the theme for the next issue: 'On Beginnings.' This theme reflects the new format of the e-journal, our own journey as beginners following in Gila Ofer's footsteps, and, above all, 'beginnings' in all their forms—clinical, institutional, and educational.

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 on 30th September 2024 discloses fixed assets of £1,433, investments of £24,847, monies with the banks of £52,261, other current assets of £25,439, and liabilities of £29,894.

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 2024 were £74,086, all being general funds. There is one designated fund, the purpose of which is to fund 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. There were no movements in the fund during the year and it had no opening or closing balance. Given the lack of voluntary income,

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REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

RESERVES (continued)

the trustees believe that it is essential that the financial reserves be maintained at a level exceeding £60,000 to protect the

Federation's ability to continue its work and to implement its plans. The charity exceeds this 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	Cristina Calarasanu
Hon Secretary	Odile Gaverieux
Hon Treasurer	Janaki Hemaratne (co-opted member)
Conference Coordinators	Uri Levin and Michael Stasch
Editor in Chief of EFPP Book Series	Cristina Calarasanu
National Networks	Hansjoerg Messner (co-opted member)
Committee Coordinator	
Large Group Coordinator	Uri Levin (co-opted member)

Adult Psychotherapy Section

Section Coordinator/Chair	Gianfranco Buonfiglio
Representative	Karen Amouyal (Appointed as full member 8 th March 2025)

Child and Adolescent Psychotherapy Section

Section Coordinator/Chair	Piret Visnapuu Bernardt (Resigned 8 th March 2025) Odile Gaverieux (Appointed 8 th March 2025)
	Representative: Alix Vann-Nicollier (Appointed 8 th March 2025)

Group Psychotherapy Section

Section Coordinator/Chair	Anna Zajenkowska
Representative	Hanne-Sofie Johnson Dahl (Resigned 29 th November 2024)

Couple and Family Psychotherapy Section

Section Coordinator/Chair	Cristina Calarasanu
Representative	Michael Stasch

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

OTHER POST HOLDERS

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

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

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 28.05.2025 and signed on its behalf by

A handwritten signature in blue ink, appearing to read 'Eugenia Cid', with a stylized flourish above it.

Maria Eugenia Cid Rodriguez, President of EFPP.

**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 2024, 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

15/07/2025.

PJL

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30TH SEPTEMBER 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
	Note	Funds	Funds	Funds	Funds
		£	£	£	£
INCOMING RESOURCES	1(e)				
Subscriptions	1 (f)	55,741	-	55,741	42,958
Publishing income from EFPP Book Series	1 (g)	615	-	615	335
Delegates' meeting fees		817	-	817	16,168
Conferences and events		10,068	-	10,068	7,997
Exchange gains		-	-	-	662
Investment income		176	-	176	-
Interest received		30	-	30	45
Total Incoming Resources		<u>67,447</u>	<u>0</u>	<u>67,447</u>	<u>68,165</u>
RESOURCES EXPENDED	1 (h)				
Executive committee meeting costs		20,557	-	20,557	10,262
Delegates meeting costs		3,283	-	3,283	22,505
Conference expenses		7,796	-	7,796	8,719
Research awards		-	-	-	1,770
Subscriptions from members written off as unrecoverable	1 (f)	-	-	-	87
Training and support		-	-	-	1,750
Website		2,879	-	2,879	2,087
Secretarial assistance		15,587	-	15,587	17,362
Printing, stationery, postage communication		220	-	220	719
Telephone, audio and video conferencing		444	-	444	-
Accountancy and bookkeeping		13,874	-	13,874	12,715
Bank charges		761	-	761	1,074
Sundry expenses		53	-	53	-
Amortisation of website development costs		1,286	-	1,286	629
Depreciation of tangible assets	1 (i)	-	-	-	-
Unrealised investment losses		153	-	153	-
Exchange losses		5,381	-	5,381	-
Total Resources Expended		<u>72,274</u>	<u>0</u>	<u>72,274</u>	<u>79,679</u>
NET (OUTGOING) / INCOMING RESOURCES		<u>(4,827)</u>	<u>£0</u>	<u>(4,827)</u>	<u>(11,514)</u>

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30TH SEPTEMBER 2024

(continued)

	<u>Note</u>	2024 Unrestricted <u>Funds</u> £	2024 Restricted <u>Funds</u> £	2024 Total <u>Funds</u> £	2023 Total <u>Funds</u> £
NET (OUTGOING)/INCOMING RESOURCES (Brought down)		(4,827)	-	(4,827)	(11,514)
TOTAL FUNDS BROUGHT FORWARD		77,000	1,913	78,913	90,427
TRANSFERS		1,913	(1,913)	-	-
TOTAL FUNDS CARRIED FORWARD		<u>£74,086</u>	<u>£0</u>	<u>£74,086</u>	<u>£78,913</u>

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY

BALANCE SHEET

AS AT 30TH SEPTEMBER 2024

	<u>Note</u>	<u>2024</u>		<u>2023</u>	
		£	£	£	£
FIXED ASSETS					
Computer Equipment		-		-	
Website Development		<u>1,433</u>		<u>1,886</u>	
			1,433		1886
INVESTMENTS					
CCLA			24,847		-
CURRENT ASSETS					
Debtors	4	25,439		14,490	
Cash at bank		<u>52,261</u>		<u>84,032</u>	
		77,700		98,522	
LIABILITIES					
Creditors: Due within one year	5	<u>29,894</u>		<u>21,495</u>	
NET CURRENT ASSETS			<u>47,806</u>		<u>77,027</u>
NET ASSETS AND TOTAL ASSETS			<u>74,086</u>		<u>78,913</u>
LESS CURRENT LIABILITIES					
THE FUNDS OF THE CHARITY					
RESTRICTED INCOME FUNDS	6 and 7		-		1,913
UNRESTRICTED INCOME FUNDS					
GENERAL FUND	7 and 8	74,086		49,187	
DESIGNATED FUND	7	<u>-</u>		<u>27,813</u>	
			74,086		77,000
TOTAL CHARITY FUNDS			<u>£74,086</u>		<u>£78,913</u>

Approved by the Executive Committee on 28.05.2025 and signed on its behalf by

Janaki Hemaratne

Janaki Hemaratne, Treasurer.

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

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 2024.

The result for the year saw the charity record net outgoing resources of £4,827 (2023, net outgoing resources of £11,514). 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 2024

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 2024

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>2024</u>	<u>2023</u>
	£	£
Expenses paid to committee members acting as trustees:		
Travel, subsistence, training and support	<u>£19,009</u>	<u>£14,503</u>

The number of trustees who received expense payments was 12 (2023:11).

One trustee received £10,056 for serving as EFPP's self-employed internal Finance Officer from 1 October 2023 to 30 September 2024. No other trustees were remunerated for their services during the year ended 30 September 2024.

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

4. DEBTORS

	<u>2024</u>	<u>2023</u>
	£	£
Due within one year:		
Trade debtors	2,703	1,586
Trade loan	9,982	10,414
Accrued income	10,068	-
Paypal	2,686	2,490
	<u>£25,439</u>	<u>£14,490</u>

5. CREDITORS: DUE WITHIN ONE YEAR

	<u>2024</u>	<u>2023</u>
	£	£
Creditors and accrued expenses	<u>29,894</u>	<u>21,495</u>
	<u>£29,894</u>	<u>£21,495</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>2023</u> £	Incoming resources £	Resources expended & transfers £	Balance 30th Sept. <u>2024</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>£0</u>
	<u>£1,913</u>	<u>£0</u>	<u>(1,913)</u>	<u>£0</u>

Both restricted fund balances have been transferred to general funds in recognition that the restricted funds in question were fully expended on these projects in earlier years, without being recognised until now. Both projects have now come to an end.

THE EUROPEAN FEDERATION FOR PSYCHOANALYTIC PSYCHOTHERAPY
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

7. UNRESTRICTED AND RESTRICTED FUNDS

	Balance 30th Sept. <u>2023</u> £	Incoming <u>resources</u> £	Resources <u>expended</u> £	<u>Transfers</u> £	Balance 30th Sept. <u>2024</u> £
General Fund	49,187	67,447	(72,274)	29,726	74,086
Designated Funds	27,813	-	-	(27,813)	-
Restricted Funds	1,913	-	-	(1,913)	-
	<u>£78,913</u>	<u>£67,447</u>	<u>£(72,274)</u>	<u>£0</u>	<u>£74,086</u>

The EFPP Book Series designated fund is no longer required as the book series is now in publication and EFPP has no further costs to bear. Consequently, the fund has been merged with general funds.

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 <u>funds</u> £	Restricted <u>funds</u> £	Total funds £
Fixed assets	1,433	-	-	1,433
Investments	24,847	-	-	24,847
Net current assets	47,806	-	-	47,806
	<u>74,086</u>	<u>0</u>	<u>0</u>	<u>74,086</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.