

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

England & Wales · Charity number 1058818

Details

Other names	THE GUILD OF ANALYTICAL PSYCHOLOGY AND SPIRITUALITY
Status	Registered
Legal form	Charitable company
Company number	03252741
Registered	1996-10-23
Register	View on the Charity Commission register

Contact

Address	27 Chandos Avenue London W5 4EP
Phone	01189222993
Email	admin@analyticalpsychology.org
Website	www.analyticalpsychology.org

Activities

Objects: FOR THE ADVANCEMENT OF EDUCATION, FOR THE RELIEF OF PERSONS SUFFERING FROM MENTAL DISORDERS AND FOR THE PROTECTION AND PRESERVATION OF MENTAL HEALTH WITH PARTICULAR REFERENCE TO PSYCHOLOGY OF THE SOUL AND ITS DEVELOPMENT IN THE FIELD OF ANALYTICAL PSYCHOLOGY

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Classification

- **How:** Provides Services, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED - IN PRACTICE LONDON AND ELSEWHERE IN THE UNITED KINGDOM
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£70,465	£65,639	-	-
2024-08-31	£52,890	£56,204	-	-
2023-08-31	£43,545	£44,696	-	-
2022-08-31	£56,692	£71,784	-	-
2021-08-31	£56,547	£56,436	-	-

Trustees

Name	Role	Appointed
Charlotte Blofeld	Chair	2023-12-08
Anne Donald		2025-01-31
Dr Melanie Rein		2024-11-04
Professor Jane Bacon		2025-04-08

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

England & Wales - Charity number 1058818

Accounts

Charity registration number 1058818

Company registration number 03252741 (England and Wales)

THE GUILD OF ANALYTICAL PSYCHOLOGISTS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr Melanie Rein Charlotte Blofeld Professor Jane Bacon Anne Donald	(Appointed 8 April 2025) (Appointed 31 January 2025)
Charity number	1058818	
Company number	03252741	
Registered office	27 Chandos Avenue London United Kingdom W5 4EP	
Independent examiner	David Howard 1 Park Road Hampton Wick Kingston Upon Thames KT1 4AS	

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

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THE GUILD OF ANALYTICAL PSYCHOLOGISTS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 01 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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

The Charity's objectives are the advancement of education, for the relief of persons suffering from mental disorders and for the protection and preservation of mental health with particular reference to psychology of the soul and its development in the field of analytical psychology.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The charity continued to train new analytical psychologists, as well as providing members with opportunities for continuing professional education (CPE).

There are clear benefits to society as a whole as the charity ensures that qualified analytical psychologists are available for members of the public to consult with on a regular basis.

Financial review

Total incoming resources for the year amounted to £70,465 (2024: £52,890). Total resources expended amounted to £65,639 (2024: £56,204) and the charity made a net surplus of £4,826 during the year ended 31 August 2025.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between nine and twelve month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Guild of Analytical Psychologists is a company limited by guarantee by its Memorandum and Articles of Association. It is registered with the Charity Commission. The Company is made of graduates from the training programme of the Guild of Analytical Psychologists and members of the International Association for Analytical Psychology (IAAP) who apply to join. There are currently 55 members.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

James Fitzgerald	(Retired 18 November 2024)
Dr Melanie Rein	
Tia Kuchmy	(Retired 3 February 2025)
Charlotte Blofeld	
Professor Jane Bacon	(Appointed 8 April 2025)
Anne Donald	(Appointed 31 January 2025)

Appointment of Trustees

As set out in the Articles of Association the Trustees are elected annually by the members of the charitable company attending the Annual General Meeting and serve for a period of three years, with a possible further three-year extension. The trustees have the power to co-opt further members to fill vacancies or for specific roles. The Chair of Trustees is elected from within the Trustee body. There is no limit to the number of trustees but the minimum number is three. Trustees can be members of the company or an external person who has been approved by the membership. The number of member trustees will always exceed the number of non-member trustees.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of retiring trustees and requesting nominations for the AGM.

None of the Trustees has any beneficial interest in the company. All members of the company guarantee to contribute £1 in the event of a winding up.

The Board of Trustees administers the charity. The board normally meets bi-termly and has delegated the day-to-day running of the charity to the Coordinating Committee, which meets weekly. Other committees cover Finance, Training and CPD.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Statement of Trustees responsibilities

The Trustees, who are also the directors of The Guild of Analytical Psychologists for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees report was approved by the Board of Trustees.

Charlotte Blofeld

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Charlotte Blofeld

Trustee

Date: 17-11-2025

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE GUILD OF ANALYTICAL PSYCHOLOGISTS

I report to the Trustees on my examination of the financial statements of The Guild of Analytical Psychologists (the Charity) for the year ended 31 August 2025, which are set out on pages 5 to 15.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



David Howard

1 Park Road
Hampton Wick
Kingston Upon Thames
KT1 4AS

Dated: 17-11-2025

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<u>Income:</u>					
<i>Income from charitable activities:</i>					
Subscription and members fees	3	67,471	-	67,471	49,093
Donations	4	575	-	575	1,212
Investment income	5	2,419	-	2,419	2,585
Total income		<u>70,465</u>	<u>-</u>	<u>70,465</u>	<u>52,890</u>
<u>Expenditure on:</u>					
Charitable activities	6	<u>65,639</u>	<u>-</u>	<u>65,639</u>	<u>56,204</u>
Net income/(expenditure) for the year/ Net movement in funds		4,826	-	4,826	(3,314)
Fund balances at 1 September 2024		<u>64,111</u>	<u>3,361</u>	<u>67,472</u>	<u>70,786</u>
Fund balances at 31 August 2025		<u><u>68,937</u></u>	<u><u>3,361</u></u>	<u><u>72,298</u></u>	<u><u>67,472</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Intangible assets	11		3,133		4,178
Current assets					
Debtors	12	2,979		2,639	
Cash at bank and in hand		68,641		67,609	
		<u>71,620</u>		<u>70,248</u>	
Creditors: amounts falling due within one year	13	<u>(2,455)</u>		<u>(6,954)</u>	
Net current assets			69,165		63,294
Total assets less current liabilities			<u>72,298</u>		<u>67,472</u>
Income funds					
Restricted funds	14		3,361		3,361
Unrestricted funds			68,937		64,111
			<u>72,298</u>		<u>67,472</u>

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

BALANCE SHEET (CONTINUED)

AS AT 31 AUGUST 2025

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the Trustees on 17-11-2025.....

Charlotte Blofeld
.....
Charlotte Blofeld
Trustee

Company registration number 03252741

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

The Guild of Analytical Psychologists is a private company limited by guarantee incorporated in England and Wales. The registered office is 27 Chandos Avenue, London, W5 4EP, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accruals basis when incurred. It is reported in the Statement of Financial Activities as follows:

Direct Charitable Expenditure - these are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Support costs include other running costs and governance costs. These are incurred by the charity and are necessary to aid and support the running of the charity and are included within expenditure on charitable activities.

All costs are allocated to charitable activities of the SOFA on a basis designed to reflect the use of the resource.

Support Costs relating to a particular fund are allocated directly, others are apportioned on an appropriate basis when applicable. The charity has identified one direct charitable activity.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	Over 5 years
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1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Subscription and members fees

	Total	Total
	2025	2024
	£	£
Subscriptions and members fees	67,471	49,093
	<u> </u>	<u> </u>

4 Donations

	2025	2024
	£	£
Donations	575	1,212
	<u> </u>	<u> </u>

5 Investment income

	Total	Total
	2025	2024
	£	£
Interest receivable	2,419	2,585
	<u> </u>	<u> </u>

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

6 Charitable activities

	2025	2024
	£	£
Depreciation and amortisation	1,045	1,045
Expenditure on charitable activities		
Direct Costs of Generating Income	25,639	26,117
Analysis of support costs		
Computer costs	3,528	2,651
Library Costs	122	1,975
Subscriptions	7,624	997
Legal and professional	282	48
Insurance	561	561
Trustees and Committee Costs	-	15
Office Administrative Expenses	22,561	18,801
Telephone	249	253
General expenses	1,990	1,296
	<u>63,601</u>	<u>53,759</u>
Analysis of governance costs		
Bank charges	4	75
Accountancy fees	2,034	2,370
	<u>65,639</u>	<u>56,204</u>

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Amortisation of intangible assets	<u>1,045</u>	<u>1,045</u>

8 Trustees

Trustees do not receive remuneration but are reimbursed for expenses. During the year ended 31 August 2025 the Trustees were reimbursed their travel and subsistence costs.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Intangible fixed assets

	Website
	£
Cost	
At 1 September 2024 and 31 August 2025	5,223
	<u> </u>
Amortisation and impairment	
At 1 September 2024	1,045
Amortisation charged for the year	1,045
	<u> </u>
At 31 August 2025	2,090
	<u> </u>
Carrying amount	
At 31 August 2025	3,133
	<u> </u>
At 31 August 2024	4,178
	<u> </u>

12 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	2,979	2,517
Prepayments and accrued income	-	122
	<u> </u>	<u> </u>
	2,979	2,639
	<u> </u>	<u> </u>

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	157
Other creditors	-	860
Accruals	2,455	5,937
	<u>2,455</u>	<u>6,954</u>
	<u><u>2,455</u></u>	<u><u>6,954</u></u>

14 Analysis of movements in restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances held for specific purposes:

	Movement in funds		
	Balance at 1 September 2024	Incoming resources	Balance at 31 August 2025
	£	£	£
Creativity Development	3,361	-	3,361
	<u>3,361</u>	<u>-</u>	<u>3,361</u>
	<u><u>3,361</u></u>	<u><u>-</u></u>	<u><u>3,361</u></u>

Creativity Development Fund – Money set aside towards the development of enhancing the creativity of meetings.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	At 31 August 2025
	£	£	£	£
General funds	64,111	70,465	(65,639)	68,937
	<u>64,111</u>	<u>70,465</u>	<u>(65,639)</u>	<u>68,937</u>
	<u><u>64,111</u></u>	<u><u>70,465</u></u>	<u><u>(65,639)</u></u>	<u><u>68,937</u></u>

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

15 Unrestricted funds (Continued)

Previous year:	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	67,425	52,890	(56,204)	64,111
	<u>67,425</u>	<u>52,890</u>	<u>(56,204)</u>	<u>64,111</u>

16 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Fund balances at 31 August 2025 are represented by:						
Intangible fixed assets	3,133	-	3,133	4,178	-	4,178
Current assets/(liabilities)	69,165	-	69,165	63,294	-	63,294
	<u>72,298</u>	<u>-</u>	<u>72,298</u>	<u>67,472</u>	<u>-</u>	<u>67,472</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

England & Wales - Charity number 1058818

Accounts

Charity registration number 1058818

Company registration number 03252741 (England and Wales)

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ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	James Fitzgerald Dr Melanie Rein Tia Kuchmy Charlotte Blofeld	(Appointed 20 November 2023) (Appointed 8 December 2023)
Charity number	1058818	
Company number	03252741	
Registered office	27 Chandos Avenue London United Kingdom W5 4EP	
Independent examiner	David Howard 1 Park Road Hampton Wick Kingston Upon Thames KT1 4AS	

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TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 01 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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

The Charity's objectives are the advancement of education, for the relief of persons suffering from mental disorders and for the protection and preservation of mental health with particular reference to psychology of the soul and its development in the field of analytical psychology.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The charity continued to train new analytical psychologists, as well as providing members with opportunities for continuing professional education (CPE).

There are clear benefits to society as a whole as the charity ensures that qualified analytical psychologists are available for members of the public to consult with on a regular basis.

Financial review

Total incoming resources for the year amounted to £52,890 (2023: £43,545). Total resources expended amounted to £56,204 (2022: £44,696) and the charity made a net deficit of £3.314 during the year ended 31 August 2024.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Guild of Analytical Psychologists is a company limited by guarantee by its Memorandum and Articles of Association. It is registered with the Charity Commission. The Company is made of graduates from the training programme of the Guild of Analytical Psychologists and members of the International Association for Analytical Psychology (IAAP) who apply to join. There are currently 55 members.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Suzanne Bergne	(Resigned 10 September 2023)
Geoffrey Matthews	(Resigned 20 November 2023)
James Fitzgerald	
Dr Melanie Rein	
Tia Kuchmy	(Appointed 20 November 2023)
Charlotte Blofeld	(Appointed 8 December 2023)

Appointment of Trustees

As set out in the Articles of Association the Trustees are elected annually by the members of the charitable company attending the Annual General Meeting and serve for a period of three years, with a possible further three-year extension. The trustees have the power to co-opt further members to fill vacancies or for specific roles. The Chair of Trustees is elected from within the Trustee body. There is no limit to the number of trustees but the minimum number is three. Trustees can be members of the company or an external person who has been approved by the membership. The number of member trustees will always exceed the number of non-member trustees.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of retiring trustees and requesting nominations for the AGM.

None of the Trustees has any beneficial interest in the company. All members of the company guarantee to contribute £1 in the event of a winding up.

The Board of Trustees administers the charity. The board normally meets bi-termly and has delegated the day-to-day running of the charity to the Coordinating Committee, which meets weekly. Other committees cover Finance, Training and CPD.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Statement of Trustees responsibilities

The Trustees, who are also the directors of The Guild of Analytical Psychologists for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

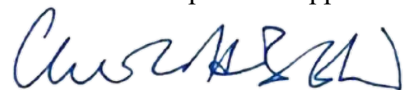
Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees report was approved by the Board of Trustees.



.....
Charlotte Blofeld
Trustee

Date: 15-01-2025.....

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE GUILD OF ANALYTICAL PSYCHOLOGISTS

I report to the Trustees on my examination of the financial statements of The Guild of Analytical Psychologists (the Charity) for the year ended 31 August 2024, which are set out on pages 4 to 12.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



David Howard

1 Park Road
Hampton Wick
Kingston Upon Thames
KT1 4AS

Dated: 15-01-2025

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
<u>Income:</u>					
<i>Income from charitable activities:</i>					
Subscription and members fees	3	50,305	-	50,305	38,907
Donations	4	-	-	-	3,240
Investment income	5	2,585	-	2,585	1,398
Total income		<u>52,890</u>	<u>-</u>	<u>52,890</u>	<u>43,545</u>
<u>Expenditure on:</u>					
Charitable activities	6	<u>56,204</u>	<u>-</u>	<u>56,204</u>	<u>44,696</u>
Net expenditure for the year/ Net movement in funds		(3,314)	-	(3,314)	(1,151)
Fund balances at 1 September 2023		<u>67,425</u>	<u>3,361</u>	<u>70,786</u>	<u>71,937</u>
Fund balances at 31 August 2024		<u><u>64,111</u></u>	<u><u>3,361</u></u>	<u><u>67,472</u></u>	<u><u>70,786</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Intangible assets	11		4,178		5,224
Current assets					
Debtors	12	2,639		288	
Cash at bank and in hand		67,609		78,142	
		<u>70,248</u>		<u>78,430</u>	
Creditors: amounts falling due within one year	13	(6,954)		(12,868)	
Net current assets			63,294		65,562
Total assets less current liabilities			<u>67,472</u>		<u>70,786</u>
Income funds					
Restricted funds	14		3,361		3,361
Unrestricted funds			64,111		67,425
			<u>67,472</u>		<u>70,786</u>

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

BALANCE SHEET (CONTINUED)

AS AT 31 AUGUST 2024

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2024.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the Trustees on **15-01-2025**



.....
Charlotte Blofeld
Trustee

Company registration number 03252741

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

The Guild of Analytical Psychologists is a private company limited by guarantee incorporated in England and Wales. The registered office is 27 Chandos Avenue, London, W5 4EP, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accruals basis when incurred. It is reported in the Statement of Financial Activities as follows:

Direct Charitable Expenditure - these are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Support costs include other running costs and governance costs. These are incurred by the charity and are necessary to aid and support the running of the charity and are included within expenditure on charitable activities.

All costs are allocated to charitable activities of the SOFA on a basis designed to reflect the use of the resource.

Support Costs relating to a particular fund are allocated directly, others are apportioned on an appropriate basis when applicable. The charity has identified one direct charitable activity.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	Over 5 years
---------	--------------

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Subscription and members fees

	Total	Total
	2024	2023
	£	£
Subscriptions and members fees	50,305	38,907
	<u>50,305</u>	<u>38,907</u>

4 Donations

	2024	2023
	£	£
Donations	-	3,240
	<u>-</u>	<u>3,240</u>

5 Investment income

	Total	Total
	2024	2023
	£	£
Income from listed investments	-	14
Interest receivable	2,585	1,384
	<u>2,585</u>	<u>1,398</u>

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

6 Charitable activities

	2024	2023
	£	£
Depreciation and amortisation	1,045	-
Expenditure on charitable activities		
Direct Costs of Generating Income	26,117	17,474
Analysis of support costs		
Computer costs	2,651	2,108
Library Costs	1,975	2,228
Subscriptions	997	999
Legal and professional	48	35
Insurance	561	639
Trustees and Committee Costs	15	(1,930)
Office Administrative Expenses	18,801	19,527
Telephone	253	228
General expenses	1,296	909
Bad debts	-	359
	<u>53,759</u>	<u>42,576</u>
Analysis of governance costs		
Bank charges	75	170
Accountancy fees	2,370	1,950
	<u>56,204</u>	<u>44,696</u>
Analysis by fund		
Unrestricted funds	56,204	41,456
Restricted funds	-	3,240
	<u>56,204</u>	<u>44,696</u>

7 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Amortisation of intangible assets	<u>1,045</u>	<u>-</u>

8 Trustees

Trustees do not receive remuneration but are reimbursed for expenses. During the year ended 31 August 2024 the Trustees were reimbursed their travel and subsistence costs.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Intangible fixed assets

	Website
	£
Cost	
At 1 September 2023 and 31 August 2024	5,223
	<u> </u>
Amortisation and impairment	
At 1 September 2023	-
Amortisation charged for the year	1,045
	<u> </u>
At 31 August 2024	1,045
	<u> </u>
Carrying amount	
At 31 August 2024	4,178
	<u> </u>
At 31 August 2023	5,224
	<u> </u>

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	2,517	288
Prepayments and accrued income	122	-
	<u> </u>	<u> </u>
	2,639	288
	<u> </u>	<u> </u>

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	157	-
Other creditors	860	6,203
Accruals	5,937	6,665
	<u>6,954</u>	<u>12,868</u>
	<u><u>6,954</u></u>	<u><u>12,868</u></u>

14 Analysis of movements in restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances held for specific purposes:

	Movement in funds		
	Balance at 1 September 2023	Incoming resources	Balance at 31 August 2024
	£	£	£
Creativity Development	3,361	-	3,361
	<u>3,361</u>	<u>-</u>	<u>3,361</u>
	<u><u>3,361</u></u>	<u><u>-</u></u>	<u><u>3,361</u></u>

Creativity Development Fund – Money set aside towards the development of enhancing the creativity of meetings.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	67,425	52,890	(56,204)	64,111
	<u>67,425</u>	<u>52,890</u>	<u>(56,204)</u>	<u>64,111</u>
	<u><u>67,425</u></u>	<u><u>52,890</u></u>	<u><u>(56,204)</u></u>	<u><u>64,111</u></u>

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

15 Unrestricted funds (Continued)

Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	68,576	40,305	(41,456)	67,425
	<u>68,576</u>	<u>40,305</u>	<u>(41,456)</u>	<u>67,425</u>

16 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Fund balances at 31 August 2024 are represented by:						
Intangible fixed assets	4,178	-	4,178	5,224	-	5,224
Current assets/(liabilities)	63,294	-	63,294	65,562	-	65,562
	<u>67,472</u>	<u>-</u>	<u>67,472</u>	<u>70,786</u>	<u>-</u>	<u>70,786</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

England & Wales - Charity number 1058818

Accounts

Charity registration number 1058818

Company registration number 03252741 (England and Wales)

THE GUILD OF ANALYTICAL PSYCHOLOGISTS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	James Fitzgerald Dr Melanie Rein Tia Kuchmy Charlotte Blofeld	(Appointed 20 November 2023) (Appointed 8 December 2023)
Charity number	1058818	
Company number	03252741	
Registered office	144 Westbury Lane Newport Pagnell England MK16 8PT	
Independent examiner	David Howard 1 Park Road Hampton Wick Kingston Upon Thames KT1 4AS	

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

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THE GUILD OF ANALYTICAL PSYCHOLOGISTS

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 01 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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

The Charity's objectives are the advancement of education, for the relief of persons suffering from mental disorders and for the protection and preservation of mental health with particular reference to psychology of the soul and its development in the field of analytical psychology.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The charity continued to train new analytical psychologists, as well as providing members with opportunities for continuing professional education (CPE).

There are clear benefits to society as a whole as the charity ensures that qualified analytical psychologists are available for members of the public to consult with on a regular basis.

Financial review

Total incoming resources for the year amounted to £43,545 (2022: £56,692). Total resources expended amounted to £44,696 (2022: £71,784) and the charity made a net deficit of £1,151 during the year ended 31 August 2023.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

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THE GUILD OF ANALYTICAL PSYCHOLOGISTS

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Suzanne Bergne	(Resigned 10 September 2023)
Geoffrey Matthews	(Resigned 20 November 2023)
James Fitzgerald	
Dr Melanie Rein	
Tia Kuchmy	(Appointed 20 November 2023)
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Appointment of Trustees

As set out in the Articles of Association the Trustees are elected annually by the members of the charitable company attending the Annual General Meeting and serve for a period of three years, with a possible further three-year extension. The trustees have the power to co-opt further members to fill vacancies or for specific roles. The Chair of Trustees is elected from within the Trustee body. There is no limit to the number of trustees but the minimum number is three. Trustees can be members of the company or an external person who has been approved by the membership. The number of member trustees will always exceed the number of non-member trustees.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of retiring trustees and requesting nominations for the AGM.

None of the Trustees has any beneficial interest in the company. All members of the company guarantee to contribute £1 in the event of a winding up.

The Board of Trustees administers the charity. The board normally meets bi-termly and has delegated the day-to-day running of the charity to the Coordinating Committee, which meets weekly. Other committees cover Finance, Training and CPD.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Statement of Trustees responsibilities

The Trustees, who are also the directors of The Guild of Analytical Psychologists for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees report was approved by the Board of Trustees.



Dr Melanie Rein
Trustee

Date: 21 February 2024

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE GUILD OF ANALYTICAL PSYCHOLOGISTS

I report to the Trustees on my examination of the financial statements of The Guild of Analytical Psychologists (the Charity) for the year ended 31 August 2023, which are set out on pages 4 to 12.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

David Howard

1 Park Road
Hampton Wick
Kingston Upon Thames
KT1 4AS

Dated:

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<u>Income:</u>					
<i>Income from charitable activities:</i>					
Subscription and members fees	3	38,907	-	38,907	49,374
Donations	4	-	3,240	3,240	6,665
Investment income	5	1,398	-	1,398	653
Total income		<u>40,305</u>	<u>3,240</u>	<u>43,545</u>	<u>56,692</u>
<u>Expenditure on:</u>					
Charitable activities	6	<u>41,456</u>	<u>3,240</u>	<u>44,696</u>	<u>71,784</u>
Net expenditure for the year/ Net movement in funds		(1,151)	-	(1,151)	(15,092)
Fund balances at 1 September 2022		<u>68,576</u>	<u>3,361</u>	<u>71,937</u>	<u>86,325</u>
Fund balances at 31 August 2023		<u><u>67,425</u></u>	<u><u>3,361</u></u>	<u><u>70,786</u></u>	<u><u>71,233</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Intangible assets	10		5,224		1,448
Current assets					
Debtors	11	288		7,732	
Cash at bank and in hand		78,142		79,326	
		<u>78,430</u>		<u>87,058</u>	
Creditors: amounts falling due within one year	12	(12,868)		(17,273)	
Net current assets			65,562		69,785
Total assets less current liabilities			<u>70,786</u>		<u>71,233</u>
Income funds					
Restricted funds	13		3,361		3,361
Unrestricted funds			67,425		67,872
			<u>70,786</u>		<u>71,233</u>

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

BALANCE SHEET (CONTINUED)

AS AT 31 AUGUST 2023


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2023.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the Trustees on 21 February 2024



Dr Melanie Rein
Trustee

Company registration number 03252741

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

The Guild of Analytical Psychologists is a private company limited by guarantee incorporated in England and Wales. The registered office is 144 Westbury Lane, Newport Pagnell, England, MK16 8PT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accruals basis when incurred. It is reported in the Statement of Financial Activities as follows:

Direct Charitable Expenditure - these are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Support costs include other running costs and governance costs. These are incurred by the charity and are necessary to aid and support the running of the charity and are included within expenditure on charitable activities.

All costs are allocated to charitable activities of the SOFA on a basis designed to reflect the use of the resource.

Support Costs relating to a particular fund are allocated directly, others are apportioned on an appropriate basis when applicable. The charity has identified one direct charitable activity.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	Over 5 years
---------	--------------

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Subscription and members fees

	Unrestricted funds	Total
	2023	2022
	£	£
Subscriptions and members fees	38,907	49,374
	<u> </u>	<u> </u>

4 Donations

	2023	2022
	£	£
Donations	3,240	6,665
	<u> </u>	<u> </u>

5 Investment income

	Unrestricted funds	Total
	2023	2022
	£	£
Income from listed investments	14	-
Interest receivable	1,384	653
	<u> </u>	<u> </u>
	<u>1,398</u>	<u>653</u>

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

6 Charitable activities

	Charitable Expenditures	
	2023	2022
	£	£
Expenditure on charitable activities		
Direct Costs of Generating Income	17,474	19,620
Analysis of support costs		
Computer costs	2,108	7,368
Library Costs	2,228	1,786
Travelling and entertainment	-	330
Subscriptions	999	740
Legal and professional	35	13
Insurance	639	639
Trustees and Committee Costs	(1,930)	7,279
Office Administrative Expenses	19,527	30,588
Telephone	228	382
General expenses	909	571
Organizational Member Review	-	385
Bad debts	359	-
	<u>42,576</u>	<u>69,701</u>
Analysis of governance costs		
Bank charges	170	43
Accountancy fees	1,950	2,040
	<u>44,696</u>	<u>71,784</u>
Analysis by fund		
Unrestricted funds	41,456	63,480
Restricted funds	3,240	8,304
	<u>44,696</u>	<u>71,784</u>

7 Trustees

Trustees do not receive remuneration but are reimbursed for expenses. During the year ended 31 August 2023 the Trustees were reimbursed their travel and subsistence costs.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Intangible fixed assets

	Website £
Cost	
At 1 September 2022	1,448
Additions	3,776

At 31 August 2023	5,224

Amortisation and impairment	
At 1 September 2022 and 31 August 2023	-

Carrying amount	
At 31 August 2023	5,224

At 31 August 2022	1,448

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	288	5,812
Prepayments and accrued income	-	1,920
	-----	-----
	288	7,732
	-----	-----

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	5,423
Other creditors	6,203	5,370
Accruals and deferred income	6,665	6,480
	<u>12,868</u>	<u>17,273</u>

13 Analysis of movements in restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances held for specific purposes:

	Movement in funds			
	Balance at 1 September 2022	Incoming resources	Resources expended	Balance at 31 August 2023
	£	£	£	£
Creativity Development	3,361	-	-	3,361
Dariane Pictet	-	3,240	(3,240)	-
	<u>3,361</u>	<u>3,240</u>	<u>(3,240)</u>	<u>3,361</u>

Creativity Development Fund – Money set aside towards the development of enhancing the creativity of meetings.

The donation received from Dariane Pictet was a contribution towards the cost of the GAP Co-ordinator.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 August 2023 are represented by:						
Intangible fixed assets	5,224	-	5,224	1,448	-	1,448
Current assets/(liabilities)	65,562	-	65,562	69,785	-	69,785
	<u>70,786</u>	<u>-</u>	<u>70,786</u>	<u>71,233</u>	<u>-</u>	<u>71,233</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

England & Wales - Charity number 1058818

Accounts

Charity Registration No. 1058818

Company Registration No. 03252741 (England and Wales)

THE GUILD OF ANALYTICAL PSYCHOLOGISTS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Suzanne Bergne Geoffrey Matthews James Fitzgerald Dr Melanie Rein	(Appointed 10 May 2022) (Appointed 10 May 2022)
Charity number	1058818	
Company number	03252741	
Registered office	144 Westbury Lane Newport Pagnell England MK16 8PT	
Independent examiner	David Howard 1 Park Road Hampton Wick Kingston Upon Thames KT1 4AS	

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

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Balance sheet	5
Notes to the financial statements	6 - 12

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 01 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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

The Charity's objectives are the advancement of education, for the relief of persons suffering from mental disorders and for the protection and preservation of mental health with particular reference to psychology of the soul and its development in the field of analytical psychology.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The charity continued to train new analytical psychologists, as well as providing members with opportunities for continuing professional education (CPE).

There are clear benefits to society as a whole as the charity ensures that qualified analytical psychologists are available for members of the public to consult with on a regular basis.

Financial review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Guild of Analytical Psychologists is a company limited by guarantee by its Memorandum and Articles of Association. It is registered with the Charity Commission. The Company is made of graduates from the training programme of the Guild of Analytical Psychologists and members of the International Association for Analytical Psychology (IAAP) who apply to join. There are currently 55 members.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Suzanne Bergne

Marie Gabriel Robin (Resigned 29 November 2021)

Anneke Loubser (Resigned 15 June 2022)

Guislaine Vincent Morland (Resigned 29 November 2021)

Geoffrey Matthews

James Fitzgerald (Appointed 10 May 2022)

Dr Melanie Rein (Appointed 10 May 2022)

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Appointment of Trustees

As set out in the Articles of Association the Trustees are elected annually by the members of the charitable company attending the Annual General Meeting and serve for a period of three years, with a possible further three-year extension. The trustees have the power to co-opt further members to fill vacancies or for specific roles. The Chair of Trustees is elected from within the Trustee body. There is no limit to the number of trustees but the minimum number is three. Trustees can be members of the company or an external person who has been approved by the membership. The number of member trustees will always exceed the number of non-member trustees.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of retiring trustees and requesting nominations for the AGM.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

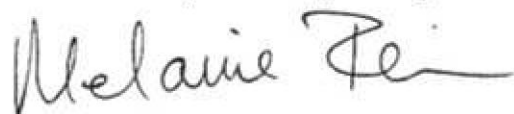
The Board of Trustees administers the charity. The board normally meets bi-termly and has delegated the day-to-day running of the charity to the Coordinating Committee, which meets weekly. Other committees cover Finance, Training and CPD.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The Trustees report was approved by the Board of Trustees.



Dr Melanie Rein

Trustee

Dated: 12 December 2022

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE GUILD OF ANALYTICAL PSYCHOLOGISTS

I report to the Trustees on my examination of the financial statements of The Guild of Analytical Psychologists (the Charity) for the year ended 31 August 2022, which are set out on pages 4 to 12.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).


Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



David Howard

1 Park Road
Hampton Wick
Kingston Upon Thames
KT1 4AS

Dated: 12 December 2022

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
Income:					
<i>Income from charitable activities:</i>					
Subscription and members fees	3	49,374	-	49,374	56,547
Donations	4	-	6,665	6,665	-
Investment income	5	653	-	653	725
Total income		<u>50,027</u>	<u>6,665</u>	<u>56,692</u>	<u>57,272</u>
Expenditure on:					
Charitable activities	6	<u>63,480</u>	<u>8,304</u>	<u>71,784</u>	<u>56,436</u>
Net (expenditure)/income for the year/ Net movement in funds		(13,453)	(1,639)	(15,092)	836
Fund balances at 1 September 2021		<u>81,325</u>	<u>5,000</u>	<u>86,325</u>	<u>85,489</u>
Fund balances at 31 August 2022		<u><u>67,872</u></u>	<u><u>3,361</u></u>	<u><u>71,233</u></u>	<u><u>86,325</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

BALANCE SHEET

AS AT 31 AUGUST 2022

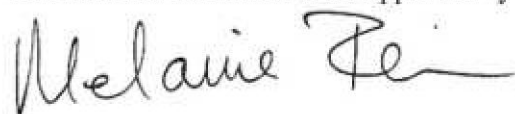
	Notes	2022 £	£	2021 £	£
Fixed assets					
Intangible assets	9		1,448		-
Current assets					
Debtors	10	7,732		5,581	
Cash at bank and in hand		79,326		96,643	
		<u>87,058</u>		<u>102,224</u>	
Creditors: amounts falling due within one year	11	<u>(17,273)</u>		<u>(15,899)</u>	
Net current assets			69,785		86,325
Total assets less current liabilities			<u>71,233</u>		<u>86,325</u>
Income funds					
Restricted funds	12		3,361		5,000
Unrestricted funds			67,872		81,325
			<u>71,233</u>		<u>86,325</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2022. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The Trustees acknowledges his responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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

The financial statements were approved by the Trustees on 12 December 2022



Dr Melanie Rein

Trustee

Company Registration No. 03252741

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

The Guild of Analytical Psychologists is a private company limited by guarantee incorporated in England and Wales. The registered office is 144 Westbury Lane, Newport Pagnell, England, MK16 8PT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised on an accruals basis when incurred. It is reported in the Statement of Financial Activities as follows:

Direct Charitable Expenditure - these are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Support costs include other running costs and governance costs. These are incurred by the charity and are necessary to aid and support the running of the charity and are included within expenditure on charitable activities.

All costs are allocated to charitable activities of the SOFA on a basis designed to reflect the use of the resource.

Support Costs relating to a particular fund are allocated directly, others are apportioned on an appropriate basis when applicable. The charity has identified one direct charitable activity.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	Over 5 years
---------	--------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	Straight line 20%
-----------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Subscription and members fees

	Unrestricted funds	Total
	2022	2021
	£	£
Subscriptions and members fees	49,374	56,547
	<u> </u>	<u> </u>

4 Donations

	2022	2021
	£	£
Donations	6,665	-
	<u> </u>	<u> </u>

5 Investment income

	Unrestricted funds	Total
	2022	2021
	£	£
Interest receivable	653	725
	<u> </u>	<u> </u>

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

6 Charitable activities

	Charitable Expenditures	
	2022	2021
	£	£
Expenditure on charitable activities		
Direct Costs of Generating Income	19,620	17,232
Analysis of support costs		
Computer costs	7,368	619
Library Costs	1,786	683
Travelling and entertainment	330	56
Subscriptions	740	1,088
Legal and professional	13	13
Insurance	639	686
Trustees and Committee Costs	7,279	8,767
Office Administrative Expenses	30,588	25,239
Telephone	382	546
General expenses	571	441
Organizational Member Review	385	79
	<u>69,701</u>	<u>55,449</u>
Analysis of governance costs		
Bank charges	43	27
Accountancy fees	2,040	960
	<u>71,784</u>	<u>56,436</u>
Analysis by fund		
Unrestricted funds	63,480	56,436
Restricted funds	8,304	-
	<u>71,784</u>	<u>56,436</u>

7 Trustees

Trustees do not receive remuneration but are reimbursed for expenses. During the year ended 31 August 2022 the Trustees were reimbursed their travel and subsistence costs. A total of £0 (2021 - £107).

8 Employees

There were no employees during the year.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

9 Intangible fixed assets

	Website £
Cost	
At 1 September 2021	-
Additions - separately acquired	1,448
	<u>1,448</u>
At 31 August 2022	<u>1,448</u>
Amortisation and impairment	
At 1 September 2021 and 31 August 2022	-
	<u>-</u>
Carrying amount	
At 31 August 2022	1,448
	<u><u>1,448</u></u>
At 31 August 2021	-
	<u><u>-</u></u>

10 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	5,812	5,581
Prepayments and accrued income	1,920	-
	<u>7,732</u>	<u>5,581</u>
	<u><u>7,732</u></u>	<u><u>5,581</u></u>

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	5,423	-
Other creditors	5,370	7,853
Accruals and deferred income	6,480	8,046
	<u>17,273</u>	<u>15,899</u>
	<u><u>17,273</u></u>	<u><u>15,899</u></u>

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

12 Analysis of movements in restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances held for specific purposes:

	Movement in funds			Balance at 31 August 2022
	Balance at 1 September 2021	Incoming resources	Resources expended	
	£	£	£	£
Creativity Development	5,000	-	(1,639)	3,361
Ukraine event	-	6,665	(6,665)	-
	=====	=====	=====	=====

Creativity Development Fund – Money set aside towards the development of enhancing the creativity of meetings.

Ukraine Event – Donations raised specifically for the Ukraine crisis that were then paid to Charities who were dealing directly with the effect of the Ukrainian humanitarian emergency

13 Analysis of net assets between funds

	2022	2022	Total	Total
	£	£	2022	2021
	£	£	£	£
Fund balances at 31 August 2022 are represented by:				
Intangible fixed assets	1,448	-	1,448	-
Current assets/(liabilities)	69,785	-	69,785	86,325
	=====	=====	=====	=====
	71,233	-	71,233	86,325
	=====	=====	=====	=====

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

England & Wales - Charity number 1058818

Accounts

Charity Registration No. 1058818

Company Registration No. 03252741 (England and Wales)

THE GUILD OF ANALYTICAL PSYCHOLOGISTS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Suzanne Bergne Marie Gabriel Robin Anneke Loubser Guislaine Vincent Morland Geoffrey Matthews
Charity number	1058818
Company number	03252741
Registered office	4 Ennerdale Road Reading Berks RG2 7HH
Independent examiner	David Howard 1 Park Road Hampton Wick Kingston Upon Thames KT1 4AS

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 11

THE GUILD OF ANALYTICAL PSYCHOLOGISTS
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their report and financial statements for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 01 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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

The Charity's objectives are the advancement of education, for the relief of persons suffering from mental disorders and for the protection and preservation of mental health with particular reference to psychology of the soul and its development in the field of analytical psychology.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Financial review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Guild of Analytical Psychologists is a company limited by guarantee by its Memorandum and Articles of Association. It is registered with the Charity Commission. The Company is made of graduates from the training programme of the Guild of Analytical Psychologists and members of the International Association for Analytical Psychology (IAAP) who apply to join. There are currently 56 members.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Suzanne Bergne
Marie Gabriel Robin
Anneke Loubser
Guislaine Vincent Morland
Geoffrey Matthews

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

Appointment of Trustees

As set out in the Articles of Association the Trustees are elected annually by the members of the charitable company attending the Annual General Meeting and serve for a period of three years, with a possible further three-year extension. The trustees have the power to co-opt further members to fill vacancies or for specific roles. The Chair of Trustees is elected from within the Trustee body. There is no limit to the number of trustees but the minimum number is three. Trustees can be members of the company or an external person who has been approved by the membership. The number of member trustees will always exceed the number of non-member trustees.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of retiring trustees and requesting nominations for the AGM.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

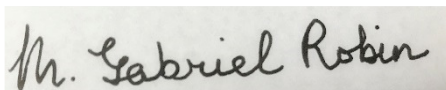
The Board of Trustees administers the charity. The board normally meets bi-termly and has delegated the day-to-day running of the charity to the Coordinating Committee, which meets weekly. Other committees cover Finance, Training and CPD.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The Trustees report was approved by the Board of Trustees.



Marie Gabriel Robin

Trustee

Dated: 8 October 2021

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE GUILD OF ANALYTICAL PSYCHOLOGISTS

I report to the Trustees on my examination of the financial statements of The Guild of Analytical Psychologists (the Charity) for the year ended 31 August 2021, which are set out on pages 4 to 11.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

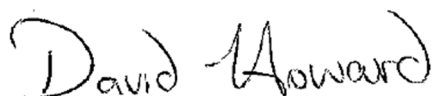
Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



David Howard

1 Park Road
Hampton Wick
Kingston Upon Thames
KT1 4AS

Dated: 8 October 2021

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes				
<u>Income:</u>					
<i>Income from charitable activities:</i>					
Subscription and members fees	2	56,547	-	56,547	47,168
Investment income	3	725	-	725	1,295
Total income		<u>57,272</u>	<u>-</u>	<u>57,272</u>	<u>48,463</u>
<u>Expenditure on:</u>					
Charitable activities	4	<u>56,436</u>	<u>-</u>	<u>56,436</u>	<u>57,270</u>
Net income/(expenditure) for the year/ Net movement in funds		836	-	836	(8,807)
Fund balances at 1 September 2020		<u>80,489</u>	<u>5,000</u>	<u>85,489</u>	<u>94,296</u>
Fund balances at 31 August 2021		<u>81,325</u>	<u>5,000</u>	<u>86,325</u>	<u>85,489</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	7	5,581		5,293	
Cash at bank and in hand		96,643		94,152	
		<u>102,224</u>		<u>99,445</u>	
Creditors: amounts falling due within one year					
	8	(15,899)		(13,956)	
Net current assets			<u>86,325</u>		<u>85,489</u>
Income funds					
Restricted funds	9		5,000		5,000
Unrestricted funds			81,325		80,489
			<u>86,325</u>		<u>85,489</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2021. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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

The financial statements were approved by the Trustees on 8 October 2021

Marie Gabriel Robin
Trustee

Company Registration No. 03252741

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

Charity information

The Guild of Analytical Psychologists is a private company limited by guarantee incorporated in England and Wales. The registered office is 4 Ennerdale Road, Reading, Berks, RG2 7HH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

1.5 Resources expended

Expenditure is recognised on an accruals basis when incurred. It is reported in the Statement of Financial Activities as follows:

Direct Charitable Expenditure - these are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Support costs include other running costs and governance costs. These are incurred by the charity and are necessary to aid and support the running of the charity and are included within expenditure on charitable activities.

All costs are allocated to charitable activities of the SOFA on a basis designed to reflect the use of the resource.

Support Costs relating to a particular fund are allocated directly, others are apportioned on an appropriate basis when applicable. The charity has identified one direct charitable activity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	Straight line 20%
-----------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

THE GUILD OF ANALYTICAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Subscription and members fees

	Unrestricted funds	Total
	2021	2020
	£	£
Subscriptions and members fees	56,547	47,168

3 Investment income

	Unrestricted funds	Total
	2021	2020
	£	£
Interest receivable	725	1,295

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

4 Charitable activities

	Charitable Expenditures	
	2021	2020
	£	£
Expenditure on charitable activities		
Direct Costs of Generating Income	17,232	22,078
Analysis of support costs		
Computer costs	619	667
Library Costs	683	154
Travelling and entertainment	56	470
Subscriptions	1,088	1,522
Legal and professional	13	13
Committee of Inquiry Costs	-	2,584
Insurance	686	675
Trustees and Committee Costs	8,767	3,802
Office Administrative Expenses	25,239	21,822
Telephone	546	545
General expenses	441	1,107
Organizational Member Review	79	987
	<u>55,449</u>	<u>56,426</u>
Analysis of governance costs		
Bank charges	27	4
Accountancy fees	960	840
	<u>56,436</u>	<u>57,270</u>

5 Trustees

Trustees do not receive remuneration but are reimbursed for expenses. During the year ended 31 August 2021 the Trustees were reimbursed their travel and subsistence costs. A total of £107 (2020 - £232).

6 Employees

There were no employees during the year.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

7 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	5,581	5,293
	<u>5,581</u>	<u>5,293</u>

8 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	7,853	10,000
Accruals and deferred income	8,046	3,956
	<u>15,899</u>	<u>13,956</u>

9 Analysis of movements in restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances held for specific purposes:

	Movement in funds		
	Balance at 1 September 2020	Incoming resources	Balance at 31 August 2021
	£	£	£
Creativity Development	5,000	-	5,000
	<u>5,000</u>	<u>-</u>	<u>5,000</u>

Creativity Development Fund – Money set aside towards the development of enhancing the creativity of meetings.

10 Analysis of net assets between funds

	2021	2021	Total 2021	Total 2020
	£	£	£	£
Fund balances at 31 August 2021 are represented by:				
Current assets/(liabilities)	86,325	-	86,325	85,489
	<u>86,325</u>	<u>-</u>	<u>86,325</u>	<u>85,489</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

11 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).