

ASSOCIATION OF JUNGIAN ANALYSTS LTD

(A company limited by guarantee)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

Whitings LLP
Chartered Accountants & Business Advisers
Norfolk House, Hamlin Way
Kings Lynn
Norfolk
PE30 4NG

ASSOCIATION OF JUNGIAN ANALYSTS LTD
(A company limited by guarantee)

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ASSOCIATION OF JUNGIAN ANALYSTS LTD
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) (FRS 102) 'Accounting and Reporting by Charities' issued in May 2014.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
01328178 (England and Wales)

Registered Charity number
274466

Registered Office
27 Delancey Street
London NW1 7RX

Trustees
Arthur Niesser
Elizabeth Grant
Jack Bierschenk
Jennifer Forssander (Resigned 3 July 2022)
Lesley Bennett (Appointed 24 January 2023)
Julie Lyon (Appointed 24 January 2023)

Chair
Elizabeth Grant

Independent Examiner
J D Cater
Whitings LLP
Norfolk House
Hamlin Way
King's Lynn
Norfolk
PE30 4NG

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is controlled by its governing document, the company Memorandum and Articles of Association, and constitutes a limited company, as defined by the Companies Act 2006.

Recruitment and Appointment of new Trustees

The directors of the company are also Charity Trustees for the purposes of Charity law. These Trustees are appointed by the Council of Management. Members of Council are elected at the AGM by a vote of the whole membership. They are experienced members of the Association of Jungian Analysts. Committee Chairs are automatically elected to Council. New Council members can be appointed during the financial year. All

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

Council Members are told about the obligations of being a Council Member. They are provided with:

- The main documents which set out the operational framework for the charity including the Memorandum and Articles of Association
- The Company's resources and current financial position as in the latest published accounts.
- Future plans and objectives.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees continue to assess the major risks, and are satisfied that systems are in place to mitigate exposure to the major risks.

OBJECTIVES AND ACTIVITIES

The charitable company's objects and principal activities are to:

- focus upon the promotion of training to increase the number of trained and qualified Jungian Analysts.
- provide continuing professional development (CPD) seminars and workshops.
- provide professional support to members.
- to raise funds to support these activities.

The state of the Association's Affairs and Results for the year are shown by the attached financial statements.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives, and in planning the future activities, of the charity.

ACHIEVEMENTS AND PERFORMANCE

Charitable Activities

The main areas of charitable activity are:

- For education, training and research in the Jungian method of analytical psychology including its principles, clinical practice and application and the publication of the results of such research.
- Providing analysis and psychotherapy for those seeking personal development, meaning and spiritual development in their lives.
- Enabling people of limited means to access appropriate treatment by members of the Association including a number of low cost patients in their general practice.
- Providing a range of services, lectures, classes and seminars addressing psychological disorders and the promotion of health.
- Provision of training to increase the number of qualified analysts.
- Maintaining a website advertising the charity's activities.
- Presenting research papers at international conferences and in seminars.

Training

Two trainee analysts from the 2020 intake are progressing well, with a further five trainees from the January 2022 intake.

Outreach

Public meetings and workshops are held throughout the year and are advertised on our website.

ASSOCIATION OF JUNGIAN ANALYSTS LTD
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

Reserves Policy

Council has examined the charity's requirements for reserves in the light of the main risks to the charity. A policy as to the unrestricted funds not committed or invested, is between 3 and 6 months of expenditure, which are the reserves needed to meet the working capital requirements of the charity. Following the recent sale of the Eton Avenue flat, the remaining capital is not yet allocated, and discussions are in progress as to how the money will be invested for the greatest benefit of the Association. Among options under discussion is the provision of scholarships for the training of analysts with limited financial means. Council is confident that at the current level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

The Ethical Investigation Contingency Fund is to provide contingency funds in the event of an ethical investigation.

The Inge Allenby Fund provides for a loan to a candidate enabling him/her to spread the training fees over several years. No candidates accessed this resource during the period covered by these Accounts however one loan was made shortly after 31 December 2022.

The Anniversary Support Fund provides subsidy for time-limited therapy for people under severe financial constraints.

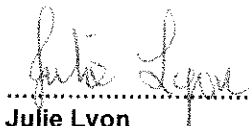
Future Plans

AJA provides a Monthly Meeting program, which covers topics relating to current thinking, professional standards and innovation within the field of Analytical Psychology. Most of these meetings are open to practitioners of psychotherapy and analysis and satisfy the requirements for Continuous Professional Development. Many of these events are open to the public. In addition to Monthly Meetings, AJA members offer 'At Home with AJA' online featuring papers read by leading international clinicians.

Newly qualified members have been welcomed and most are contributing to the life of AJA. The organisation provides a platform for discussion of a wide range of topics with relevance to the profession and to the wider society.

AJA has moved to 27 Delancey Street, Camden, which is a leasehold property with a five year lease commencing the 4th of July 2022.

ON BEHALF OF THE BOARD


.....
Julie Lyon
Trustee

ASSOCIATION OF JUNGIAN ANALYSTS LTD
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ASSOCIATION OF JUNGIAN ANALYSTS LTD (the 'company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 December 2022.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

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INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

Signed:



Dated: 2 AUGUST 2023

J D Cater FCA

WHITINGS LLP

Norfolk House, Hamlin Way
Kings Lynn
Norfolk
PE30 4NG

ASSOCIATION OF JUNGIAN ANALYSTS LTD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME FROM:					
Donations and legacies	2	-	-	-	240
Charitable activities	3	73,595	-	73,595	55,791
Investments	4	1,653	-	1,653	18
TOTAL INCOME		75,248	-	75,248	56,049
EXPENDITURE ON:					
Charitable activities	5,6	119,409	-	119,409	68,387
TOTAL EXPENDITURE		119,409	-	119,409	68,387
NET EXPENDITURE BEFORE INVESTMENT					
GAINS		(44,161)	-	(44,161)	(12,338)
Gain on sale of leasehold property		459,780	-	459,780	-
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		415,619	-	415,619	(12,338)
NET MOVEMENT IN FUNDS		415,619	-	415,619	(12,338)
RECONCILIATION OF FUNDS:					
Total funds brought forward		335,899	16,800	352,699	365,037
TOTAL FUNDS CARRIED FORWARD		751,518	16,800	768,318	352,699

The notes on pages 8 to 17 form part of these financial statements.

ASSOCIATION OF JUNGIAN ANALYSTS LTD
(A company limited by guarantee)
REGISTERED NUMBER: 01328178

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	9		56,836		69,486
CURRENT ASSETS					
Debtors	10	30,869		8,892	
Cash at bank and in hand		689,518		278,007	
			<u>720,387</u>	<u>286,899</u>	
CREDITORS: amounts falling due within one year	11	(8,905)		(3,686)	
NET CURRENT ASSETS			<u>711,482</u>		<u>283,213</u>
NET ASSETS			<u>768,318</u>		<u>352,699</u>
CHARITY FUNDS					
Restricted funds	12		16,800		16,800
Unrestricted funds	12		751,518		335,899
TOTAL FUNDS			<u>768,318</u>		<u>352,699</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees 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 financial statements were approved and authorised for issue by the Trustees on 11 July 2023 and signed on their behalf, by:


Elizabeth Grant

Chair

The notes on pages 8 to 17 form part of these financial statements.

ASSOCIATION OF JUNGIAN ANALYSTS LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Association of Jungian Analysts Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The company is a private limited company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.4 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 allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.5 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

ASSOCIATION OF JUNGIAN ANALYSTS LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

L/Term Leasehold Property	-	5 year straight line
Plant & machinery	-	25% Reducing balance
Fixtures & fittings	-	10% Reducing balance

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.10 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. ACCOUNTING POLICIES (continued)

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	-	-	-	240
<i>Total 2021</i>	-	240	240	

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fees received for training	29,736	-	29,736	27,680
Subscriptions	29,179	-	29,179	25,772
EICF Contributions	1,040	-	1,040	1,040
Room Hire	4,760	-	4,760	1,299
Summer school	8,880	-	8,880	-
	73,595	-	73,595	55,791
<i>Total 2021</i>	55,791	-	55,791	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

4. INVESTMENT INCOME

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Deposit account interest	1,653	-	1,653	18
<i>Total 2021</i>	18	-	18	

5. DIRECT COSTS

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2022 £	Total 2021 £
Rent, rates and Service charges	6,002	-	6,002	7,781
Insurance	1,547	-	1,547	1,009
Light and Heat	983	-	983	634
Telephone	731	-	731	623
Postage and Stationery	525	-	525	275
Sundries	1,045	-	1,045	350
Books and journals	-	-	-	80
Lecture expenses and training	33,910	-	33,910	31,246
Catering	2,476	-	2,476	1,012
Repairs and Maintenance	2,394	-	2,394	548
Cleaning	666	-	666	-
Delancey Street lease	17,679	-	17,679	-
Computer costs	818	-	818	2,715
Bank Charges	278	-	278	15
Legal & professional fees	10,327	-	10,327	-
Storage	8,522	-	8,522	8,641
Wages and salaries	5,568	-	5,568	(325)
Depreciation	13,516	-	13,516	2,202
	106,987	-	106,987	56,806
<i>Total 2021</i>	56,206	600	56,806	

ASSOCIATION OF JUNGIAN ANALYSTS LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

6. GOVERNANCE COSTS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Accountancy & bookkeeping	8,502	-	8,502	10,543
Trustees remuneration	998	-	998	1,038
Council Secretary fees	1,655	-	1,655	-
Trustees travel reimbursed	1,267	-	1,267	-
	<u>12,422</u>	<u>-</u>	<u>12,422</u>	<u>11,581</u>

Included within Accountancy & bookkeeping above is £2,015 (2021 - £1,696) for accounts preparation work completed by Whitings LLP and the independent examination completed by James Cater.

The Trustees remuneration figures represent payments to Trustees for services relating to training and interview fees. In 2022 amounts totalling £822 and £176 were paid to A Niesser and J Bierschenk respectively. In the opinion of the Trustees such payments are allowed under the governing document of the Charity.

7. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets: - owned by the charity	<u>13,516</u>	<u>2,202</u>

Trustees received remuneration amounting to £998 in the current year (2021 - £1038).

During the year, no Trustees received any benefits in kind (2021 - £NIL).

1 Trustee received reimbursement of travel expenses amounting to £1267 in the current year, (2021 - 0 Trustees - £NIL).

ASSOCIATION OF JUNGIAN ANALYSTS LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. STAFF COSTS

Staff costs were as follows:

	2022 £	2021 £
Wages and salaries	<u>6,566</u>	<u>713</u>

The average number of persons employed by the company during the year was as follows:

	2022 No.	2021 No.
	1	-

No employee received remuneration amounting to more than £60,000 in either year.

No employer's national insurance was due for the year, with any liability being covered by the Employment Allowance (2021 - £0).

9. TANGIBLE FIXED ASSETS

	Land and buildings £	Other fixed assets £	Total £
Cost			
At 1 January 2022	118,614	44,885	163,499
Additions	49,034	12,382	61,416
Disposals	(112,793)	-	(112,793)
At 31 December 2022	<u>54,855</u>	<u>57,267</u>	<u>112,122</u>
Depreciation			
At 1 January 2022	52,243	41,770	94,013
Charge for the year	9,807	3,709	13,516
On disposals	(52,243)	-	(52,243)
At 31 December 2022	<u>9,807</u>	<u>45,479</u>	<u>55,286</u>
Net book value			
At 31 December 2022	<u>45,048</u>	<u>11,788</u>	<u>56,836</u>
At 31 December 2021	<u>66,371</u>	<u>3,115</u>	<u>69,486</u>

Included in land and buildings is a value for the literary library of works held by the Charity at a cost of £5,821 (2021 - £5,821) which is not depreciated.

During the year the Charity completed on the sale of Flat 3, 7 Eton Avenue, included within Land & Buildings above, receiving a gross sale price of £542,500. After taking into account the initial purchase cost and the costs of disposal a gain on sale of £459,780 was made.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

10. DEBTORS

	2022 £	2021 £
Trade debtors	1,887	-
Prepayments and accrued income	28,982	8,892
	<u>30,869</u>	<u>8,892</u>

11. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	4,493	1,936
Other taxation and social security	1,111	-
Accruals and deferred income	3,301	1,750
	<u>8,905</u>	<u>3,686</u>

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2022 £
Designated funds					
Ethical Investigation Contingency Fund	32,270	1,040	-	-	33,310
General funds					
General Funds	303,629	74,208	(119,409)	459,780	718,208
Total Unrestricted funds	<u>335,899</u>	<u>75,248</u>	<u>(119,409)</u>	<u>459,780</u>	<u>751,518</u>
Restricted funds					
Anniversary Support Fund	6,800	-	-	-	6,800
Inge Allenby Loan Fund	10,000	-	-	-	10,000
	<u>16,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,800</u>
Total of funds	<u>352,699</u>	<u>75,248</u>	<u>(119,409)</u>	<u>459,780</u>	<u>768,318</u>

ASSOCIATION OF JUNGIAN ANALYSTS LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

12. STATEMENT OF FUNDS (continued)

The Ethical Investigation Contingency Fund is to provide contingency funds in the event of an ethical investigation.

The Inge Allenby Loan Fund is a restricted fund for the provision of loans to students.

The Anniversary Support Fund is a restricted fund for providing subsidies for a few people to have even lower fee therapy for a one year period.

ASSOCIATION OF JUNGIAN ANALYSTS LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

12. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
Designated funds				
Ethical Investigation Contingency Fund	31,230	1,040	-	32,270
General Funds	<u>316,647</u>	<u>54,769</u>	<u>(67,787)</u>	<u>303,629</u>
Restricted funds				
Anniversary Support Fund	7,160	240	(600)	6,800
Inge Allenby Loan Fund	10,000	-	-	10,000
	<u>17,160</u>	<u>240</u>	<u>(600)</u>	<u>16,800</u>
Total of funds	<u><u>365,037</u></u>	<u><u>56,049</u></u>	<u><u>(68,387)</u></u>	<u><u>352,699</u></u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	56,836	-	56,836
Current assets	703,586	16,800	720,386
Creditors due within one year	(8,904)	-	(8,904)
	<u><u>751,518</u></u>	<u><u>16,800</u></u>	<u><u>768,318</u></u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	69,486	-	69,486
Current assets	270,100	16,800	286,899
Creditors due within one year	(3,687)	-	(3,687)
	<u><u>335,899</u></u>	<u><u>16,800</u></u>	<u><u>352,699</u></u>

ASSOCIATION OF JUNGIAN ANALYSTS LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

14. RELATED PARTY TRANSACTIONS

There were no related party transactions that require disclosure in the year, other than those elsewhere disclosed.

15. CONTROLLING PARTY

The company is controlled by the Trustees who are also directors of the charity for the purposes of the Companies Act 2006.

ASSOCIATION OF JUNGIAN ANALYSTS LTD
(A company limited by guarantee)

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022**

		2022 £	2021 £
INCOME			
Fees received for training	29,735	27,680	
Subscriptions	29,179	25,772	
EICF contributions	1,040	1,040	
Room hire	4,760	1,299	
Deposit account interest	1,653	18	
Donations	-	240	
Summer school	8,880	-	
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TOTAL INCOME		75,247	56,049
LESS: EXPENDITURE			
Rent, rates and service charges	6,001	7,781	
Delancey Street lease	17,679	-	
Insurance	1,547	1,009	
Light and heat	983	634	
Telephone	731	623	
Postage and stationery	525	275	
Sundries	1,045	350	
Books and journals	-	80	
Lecture expenses and training	33,910	30,646	
Lecture expenses and training (Restricted)	-	600	
Trustees remuneration	998	1,038	
Catering	2,476	1,012	
Repairs and maintenance	2,394	548	
Cleaning	666	-	
Computer costs	818	2,715	
Bank charges	278	15	
Wages	5,568	(325)	
Depreciation	13,516	2,202	
Accountancy & bookkeeping	8,502	10,543	
Council Secretary fees	1,655	-	
Storage costs	8,522	8,641	
Trustees travel reimbursed	1,267	-	
Legal & professional fees	10,327	-	
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TOTAL EXPENDITURE		119,408	68,387
		<hr/>	<hr/>
NET EXPENDITURE FOR THE YEAR		(44,161)	(12,338)
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