

Charity Registration No. 274466

Company Registration No. 01328178 (England and Wales)

**ASSOCIATION OF JUNGIAN ANALYSTS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**ASSOCIATION OF JUNGIAN ANALYSTS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Jack Bierschenk Elizabeth Grant Arthur Niesser Julie Lyon Margaret Bisset Lesley Bennett	(Appointed 2 July 2024) (Resigned 1 May 2025)
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**Charity number** 274466

**Company number** 01328178

**Registered office** 27 Delancey Street  
London  
NW1 7RX

<b>Independent examiner</b>	Stephen Malkin ACA  Whittings LLP Norfolk House Hamlin Way Hardwick Narrows Industrial Estate King's Lynn Norfolk PE30 4NG
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**ASSOCIATION OF JUNGIAN ANALYSTS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
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**ASSOCIATION OF JUNGIAN ANALYSTS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**  
***FOR THE YEAR ENDED 31 DECEMBER 2024***

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their combined Trustees' and Directors' report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) (FRS 102) 'Accounting and Reporting by Charities' issued in May 2014.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

**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.

***Public benefit***

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**

***Significant activities and achievements against objectives***

**Charitable activities**

The main areas of charitable activity are:

- For education, training and research in the Jungian methods 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**

A cohort of 5 candidates which began in 2021 have completed their training seminars and are in the process of moving towards qualification. At December 2024, the January 2024 cohort are 5 candidates.

**Outreach**

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

**ASSOCIATION OF JUNGIAN ANALYSTS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Financial review**

Income for the year ending 31<sup>st</sup> December 2024 was £163,388, mostly from membership fees and candidate training fees.

The costs of running the company were £167,101, with major cost groups being:

• Lecture expenses and training	£31,698
• Delancey Street lease costs	£36,000
• Depreciation and impairment	£18,912
• Wages and salaries	£43,759

For the 2024 year, the company therefore shows a deficit of £3,713.

For comparison, the 2023 loss was £83,249.

The Total Funds of the company decreased slightly from £685,069, to £681,356 reflecting the relatively small deficit for the year.

To mitigate risk monies, are invested in the following:

- £210,109.05 is invested in the Charity Bank Business Account (because AJA is a Ltd. Co.) Interest is at 4.46%, term ending October 2025.
- £222,822.51 is invested in COIF Charities Fund, interest 4.68%.
- £17,981.80 Barclays Community Account
- £141,975.63 Barclays Business Premier Account

*Reserves policy*

**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. One candidate accessed this resource during the period covered by these Accounts.

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

*Major risks*

**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.

**ASSOCIATION OF JUNGIAN ANALYSTS LIMITED  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Plans for future periods**

**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 and during the last two years a greater effort has been made to publicise these meeting with the result of a much higher attendance'

In addition to Monthly Meetings and in line with the charity's aim of promoting analytical psychology, AJA members offer seminar and workshops introducing the basic concepts of Jung. A series of low-cost online seminars were held which were popular and attracted a large of participants. AJA also began offering a 11-week introductory course to Jung's work which was launched in Autumn 2024.

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

AJA's move to 27 Delancey Street has facilitated the growth of outreach work. The building is leased for 5 years of which almost 3 years are already spent by the date of this report. The association is already considering the next step.

**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.

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:

Jack Bierschenk

Elizabeth Grant

Arthur Niesser

Julie Lyon

Lesley Bennett

Margaret Bisset

(Resigned 1 May 2025)

(Appointed 2 July 2024)

***Recruitment and appointment of trustees***

The 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 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

**ASSOCIATION OF JUNGIAN ANALYSTS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
***FOR THE YEAR ENDED 31 DECEMBER 2024***

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The trustees' report was approved by the Board of Trustees.

.....  
Margaret Bisset  
Chair



Date: Meq Bisset Chair 26th September 2025.....

**ASSOCIATION OF JUNGIAN ANALYSTS LIMITED  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF ASSOCIATION OF JUNGIAN ANALYSTS LIMITED**

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I report to the trustees on my examination of the financial statements of Association of Jungian Analysts Limited (the charity) for the year ended 31 December 2024.

**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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

**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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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.

Signed:   
Stephen Malkin ACA

Dated: 21 October 2025

**Whitings LLP**

Norfolk House  
Hamlin Way  
Hardwick Narrows Industrial Estate  
King's Lynn  
Norfolk  
PE30 4NG



**ASSOCIATION OF JUNGIAN ANALYSTS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b><u>Income from:</u></b>							
Donations and legacies	2	-	60	60	-	300	300
Income from charitable activities	3	143,093	-	143,093	72,020	-	72,020
Investments	4	20,235	-	20,235	9,319	-	9,319
<b>Total income</b>		<u>163,328</u>	<u>60</u>	<u>163,388</u>	<u>81,339</u>	<u>300</u>	<u>81,639</u>
<b><u>Expenditure on:</u></b>							
Expenditure on charitable activities	5	<u>167,101</u>	<u>-</u>	<u>167,101</u>	<u>164,888</u>	<u>-</u>	<u>164,888</u>
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		(3,773)	60	(3,713)	(83,549)	300	(83,249)
<b>Fund balances at 1 January 2024</b>		<u>667,969</u>	<u>17,100</u>	<u>685,069</u>	<u>751,518</u>	<u>16,800</u>	<u>768,318</u>
<b>Fund balances at 31 December 2024</b>		<u><u>664,196</u></u>	<u><u>17,160</u></u>	<u><u>681,356</u></u>	<u><u>667,969</u></u>	<u><u>17,100</u></u>	<u><u>685,069</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.

**ASSOCIATION OF JUNGIAN ANALYSTS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**

**AS AT 31 DECEMBER 2024**

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	10		56,777		68,689
<b>Current assets</b>					
Debtors	11	39,215		38,156	
Cash at bank and in hand		593,292		587,297	
		632,507		625,453	
<b>Creditors: amounts falling due within one year</b>	12	(7,928)		(9,073)	
<b>Net current assets</b>			624,579		616,380
<b>Total assets less current liabilities</b>			681,356		685,069
<b>The funds of the charity</b>					
Restricted income funds	14		17,160		17,100
Unrestricted funds	15		664,196		667,969
			681,356		685,069

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 December 2024.

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 26 September 2025

.....  
Margaret Bisset  
Trustee



Company registration number 01328178 (England and Wales)

**ASSOCIATION OF JUNGIAN ANALYSTS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1 Accounting policies**

**Charity information**

Association of Jungian Analysts Limited is a private company limited by guarantee incorporated in England and Wales. The members of the company are the Trustees listed in the Trustees' Report. 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. The registered office is 27 Delancey Street, London, NW1 7RX.

**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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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. 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**

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.

**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.

**ASSOCIATION OF JUNGIAN ANALYSTS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**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.

**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:

Leasehold land and buildings	5 year straight line
Plant and equipment	25% reducing balance
Fixtures and fittings	10% reducing balance

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 the statement of financial activities.

**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.

**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.

**ASSOCIATION OF JUNGIAN ANALYSTS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**1 Accounting policies**

(Continued)

***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.

**1.9 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.

**2 Income from donations and legacies**

	Restricted funds 2024 £	Restricted funds 2023 £
Donations and gifts	60	300

**3 Income from charitable activities**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from charitable activities</b>		
Fees received for training	65,490	27,579
Subscriptions	23,842	24,476
EICF contributions	1,060	1,000
Room hire	44,541	18,965
Summer school	8,160	-
	<u>143,093</u>	<u>72,020</u>

**ASSOCIATION OF JUNGIAN ANALYSTS LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**4 Income from investments**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Deposit account interest	20,235	9,319

**5 Expenditure on charitable activities**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Staff costs	43,759	43,427
Depreciation and impairment	18,912	19,109
Rent, rates & service charges	3,248	2,120
Delancey street lease	36,000	36,000
Insurance	2,342	2,303
Light and heat	2,167	3,975
Telephone	1,430	1,528
Postage and stationary	706	781
Sundries	1,442	3,335
Lecture expenses and training	31,698	16,040
Catering	464	2,309
Repairs and maintenance	4,082	9,827
Cleaning	3,803	2,620
Computer costs	3,864	1,085
Bank charges	322	311
Bad debts	3,300	-
	157,539	144,770
Share of governance costs (see note 6)	9,562	20,118
	167,101	164,888

**ASSOCIATION OF JUNGIAN ANALYSTS LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**6 Support costs**

	Support costs £	Governance costs £	2024 Support costs £	Governance costs £	2023 £
Accountancy & bookkeeping	-	8,153	8,153	-	10,646
Trustees remuneration	-	1,081	1,081	-	1,454
Council secretary fees	-	-	-	-	7,912
Trustees expenses reimbursed	-	328	328	-	106
	-	9,562	9,562	-	20,118

Included within Accountancy & Bookkeeping above is £3,319 in respect of works completed by Whitings LLP (2023 - £3,058). This is split between £1,815 for accounts preparation and independent examination purposes (2023 - £1,461) and £1,504 for management accounting and other services (2023 - £1,597).

**7 Trustees**

2 Trustees (2023 - 1) received reimbursement of expenses totalling £468 (2023 - £106).

1 outgoing Trustee (2023 - 2) received gifts with a total value of £970 (2023 - £126).

4 Trustees (2023 - 4) received remuneration in respect of services provided for training, interview and seminar fees totalling £1,081 (2023 - £1,454) with full details being given below:

- A Niesser - £623 (2023 - £975)
- J Bierschenk - £121 (2023 - £121)
- E Grant - £247 (2023 - £176)
- L Bennett - £90 (2023 - £182)

**8 Employees**

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	1	1
<b>Employment costs</b>	<b>2024 £</b>	<b>2023 £</b>
Wages and salaries	42,484	42,000
Other pension costs	1,275	1,427
	43,759	43,427

**ASSOCIATION OF JUNGIAN ANALYSTS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**8 Employees**

(Continued)

No employees received emoluments totalling more than £60,000.

**9 Taxation**

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

**10 Tangible fixed assets**

	Leasehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Total £
<b>Cost</b>				
At 1 January 2024	76,435	48,447	18,202	143,084
Additions	-	7,000	-	7,000
At 31 December 2024	76,435	55,447	18,202	150,084
<b>Depreciation and impairment</b>				
At 1 January 2024	23,930	33,163	17,302	74,395
Depreciation charged in the year	14,123	4,699	90	18,912
At 31 December 2024	38,053	37,862	17,392	93,307
<b>Carrying amount</b>				
At 31 December 2024	38,382	17,585	810	56,777
At 31 December 2023	52,505	15,284	900	68,689

Included within land and buildings is a value for the literary library of works held by the Charity at a cost of £5,821 (2023 - £5,821) which is not depreciated.

**11 Debtors**

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	3,035	724
Other debtors	5,000	5,000
Prepayments and accrued income	31,180	32,432
	39,215	38,156

Included within other debtors is a loan from the Inge Allenby fund of £5,000 (2023 - £5,000).



**ASSOCIATION OF JUNGIAN ANALYSTS LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**12 Creditors: amounts falling due within one year**

	2024	2023
	£	£
Other taxation and social security	2,080	2,186
Trade creditors	292	1,176
Accruals and deferred income	5,556	5,711
	<u>7,928</u>	<u>9,073</u>

All deferred income is in respect of room hire income for which the period of hire falls into the following financial year.

All deferred income as at 31 December 2023 (£1,750) was released in the year ended 31 December 2024.

**13 Retirement benefit schemes**

	2024	2023
	£	£
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<u>1,275</u>	<u>1,427</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**14 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	At 31 December 2024
	£	£	£
Anniversary Support Fund	7,100	60	7,160
Inge Allenby Loan Fund	10,000	-	10,000
	<u>17,100</u>	<u>60</u>	<u>17,160</u>
<b>Previous year:</b>	At 1 January 2023	Incoming resources	At 31 December 2023
	£	£	£
Anniversary Support Fund	6,800	300	7,100
Inge Allenby Loan Fund	10,000	-	10,000
	<u>16,800</u>	<u>300</u>	<u>17,100</u>

**ASSOCIATION OF JUNGIAN ANALYSTS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**14 Restricted funds**

**(Continued)**

The Inge Allenby Fund provides for a loan to a candidate enabling him/her to spread the training fees over several years. One candidate is currently accessing this resource.

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

**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 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Ethical Investigation Contingency Fund	34,310	1,060	-	35,370
General funds	633,659	162,268	(167,101)	628,826
	<u>667,969</u>	<u>163,328</u>	<u>(167,101)</u>	<u>664,196</u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2023</b>
	£	£	£	£
Ethical Investigation Contingency Fund	33,310	1,000	-	34,310
General funds	718,208	80,339	(164,888)	633,659
	<u>751,518</u>	<u>81,339</u>	<u>(164,888)</u>	<u>667,969</u>

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

**16 Analysis of net assets between funds**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 December 2024:</b>			
Tangible assets	56,777	-	56,777
Current assets/(liabilities)	607,419	17,160	624,579
	<u>664,196</u>	<u>17,160</u>	<u>681,356</u>

**ASSOCIATION OF JUNGIAN ANALYSTS LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**16 Analysis of net assets between funds**

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 December 2023:</b>			
Tangible assets	68,689	-	68,689
Current assets/(liabilities)	599,280	17,100	616,380
	<u>667,969</u>	<u>17,100</u>	<u>685,069</u>

**17 Operating lease commitments**

**Lessee**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	36,000	36,000
Between two and five years	54,000	90,000
	<u>90,000</u>	<u>126,000</u>

**18 Related party transactions**

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